

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

June 30, 1957

657

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1957

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**STATE BOARD
of
ACCOUNTANCY
STATE OF FLORIDA**

R. WARNER RING, C.P.A.
Chairman

1202 duPONT BUILDING
MIAMI, FLORIDA

GEORGE W. DANDELAKA, C.P.A.
Secretary

SUITE 7, 1628 SAN MARCO BOULEVARD
JACKSONVILLE, FLORIDA

JAMES D. A. HOLLEY, C.P.A.
WASHINGTON SQUARE BUILDING
TALLAHASSEE, FLORIDA

ROBERT M. MORGAN, C.P.A.
25 WEST FLAGLER STREET
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.
1173 N. E. CLEVELAND STREET
CLEARWATER, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY
Executive Secretary
Box 2846
GAINESVILLE, FLORIDA

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1956/57

MEMBERSHIP

FLORIDA STATE BOARD OF ACCOUNTANCY

1905 - 1957


MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS-----	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW-----	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE-----	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH-----	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS-----	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON-----	Dec. 6, 1915	3 Years
H. V. FOY-----	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD-----	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.-----	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY-----	July 7, 1927	1 Year
*C. CECIL BRYANT-----	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL-----	Oct. 10, 1928	3 Years
*CHARLES B. COSTAR-----	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS-----	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER-----	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE-----	Aug. 19, 1933	4 Years
ROGER W. COLE-----	Nov. 15, 1934	4 Years
LEONARD L. ABESS-----	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH-----	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN-----	Oct. 5, 1937	4 Years
*JOSEPH HARTMAN-----	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON-----	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE-----	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.-----	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN-----	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY-----	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER-----	Aug. 25, 1946	4 Years
	Feb. 25, 1952	4 Years
HARRY BLUMIN-----	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE-----	Dec. 15, 1950	Expires Aug. 25, 1958
R. WARNER RING-----	Aug. 26, 1955	Expires Aug. 25, 1959
JAMES D. A. HOLLEY-----	Aug. 24, 1956	Expires Aug. 23, 1960
H. M. TURNBURKE-----	Aug. 21, 1953	Expires Aug. 17, 1961
ROBERT M. MORGAN-----	Aug. 26, 1953	Expires Aug. 19, 1961

* Deceased

STATISTICS

July 1, 1956 through June 30, 1957
FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Total Registration at July 1, 1956	823	33
New Registrations	97	
Reinstatements	2	
	<hr/>	<hr/>
TOTAL	922	33
Less: Suspensions	6	
Deaths	10	16
	<hr/>	<hr/>
Total Registration at June 30, 1957	906	33
Registrations since June 30, 1957 to date of publication of this Register	19	
	<hr/>	<hr/>
TOTAL	925	33
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Firm Registrations — 1957	107	3



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CONTENTS

	PAGE
Rules of Professional Conduct	9
Certified Public Accountants Authorized to Practice . . .	13
Firms of Certified Public Accountants Authorized to Practice	38
Public Accountants Authorized to Practice	44
Firms of Public Accountants Authorized to Practice . . .	45
Geographical List of Certified and Public Accountants Authorized to Practice	46

A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
 - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
 - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
 - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
 - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
 - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the

District of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and

he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
 - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Certified Public Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.
 - (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.
18. A Certified Public Accountant or Public Accountant shall not permit his name to be associated with financial statements unless he shall 1) express an unqualified opinion, or 2) express a qualified opinion, or 3) disclaim an opinion on the financial statements as a whole and indicate clearly his reasons therefore, or 4) disclose that such financial statements were prepared without audit.

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1957

C. P. A. Certificate Number	
175	ABESS, LEONARD L.—Industrial National Bank Building, Miami 31, Florida
900	ABRAHAMSEN, RALPH—Darby, Darby, Odom & Company, People's Hardware Building, Lake City, Florida
794	ADELMAN, HELEN W. (Mrs.)—1701 duPont Building, Miami, Florida
538	AHRANO, MARK A.—201 Title Building, Tallahassee, Florida
999	ALDRIDGE, THOMAS FOSTER—4409 Wallcraft Avenue, Tampa, Florida
424	ALFORD, L. E.—P. O. Box 585, Tampa, Florida
R-101	ALFORD, WILLIAM WILCOX—1201-16 duPont Building, Miami, Florida
867	ALLEN, DONALD GRANT—1529 - 20th Street, Vero Beach, Florida
904	ALLEN, ERWIN—Dade Federal Savings & Loan Association of Miami, 45 N. E. First Avenue, Miami, Florida
583	ALLEN, EVANS CRAIG—P. O. Box 1204, Tallahassee, Florida
325	ALLEN, GEORGE E.—19 Collier Arcade, Ft. Myers, Florida
827	ALLINA, FRANZ—% Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
275	ALTEMUS, ROBERT M.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami 32, Florida
780	ANDERSON, CARL A.—1515 N. W. 41st Road, Gainesville, Florida
510	ANDERSON, K. F.—248 New Pan American Bank Building, Miami, Florida
952	ANDERSON, RICHARD R.—c/o Saltmarsh, Cleaveland and Gund, 6 West Chase Street, Pensacola, Florida
267	ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida
618	ANSLEY, AUGUSTUS E.—402 N. W. 36th Street, Gainesville, Florida
493	ARMSTRONG, PENDLETON R.—411 Consolidated Building, Jacksonville 2, Florida
54	ARNER, W. W.—1201-14 duPont Building, Miami 32, Florida
920	ARNOLD, JOHN ALBERT, JR.—408 Jenks, P. O. Box 327, Panama City, Florida
641	ARNOLD, RICHARD E.—211 Commercial Court Building, Sarasota, Florida
R- 72	ARONOW, LOUIS—1000 Lincoln Road, Miami Beach, Florida
R- 35	ASHMAN, EDWARD D.—8431 N. W. 12th Avenue, Miami, Florida
729	AUGUST, LESLIE JOSEPH—710 Biscayne Building, Miami, Florida
45	AUSTIN, ELLIOTT G.—2906 San Rafael Street, Tampa 9, Florida
476	AVIRETT, ABNER, JR.—208 Pensacola Street, Tallahassee, Florida
818	AWBREY, BONNIE B.—State Budget Commission, The Capitol, Tallahassee, Florida
385	AYERS, CLARENCE R.—Washington National Building, 330 Ponce deLeon Blvd., Coral Gables, Florida
594	BAER, GEORGE J.—215 American Building, Orlando, Florida
340	BAER, ROBERT H.—1331 W. Central Avenue, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 807 BAGGETT, MARVIN L.—204 W. Chase Street, Pensacola, Florida
 893 BAILLIE, JOHN S.—First National Bank Building, Tarpon Springs, Florida
 803 BAKER, WILLIAM K.—308 Tampa Street—Rm. 276, Tampa, Florida
 R-135 BAKERMAN, ROBERT—c/o Louis Gillman, Ingraham Building, Miami, Florida
 189 BALLOU, CHARLES A., JR.—c/o USOM to Liberia, W. Africa, State Department Mail Room, Washington 25, D. C.
 284 BALLOU, JAMES E. — Room 60, Peachtree - Baker Building, 275 Peachtree Street, N. E., Atlanta 3, Georgia
 606 BAMBERG, HAROLD S.—1713 Congress Building, Miami 32, Florida
 317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida
 410 BARFIELD, DAVID COULSON—204 W. Chase Street, Pensacola, Florida
 740 BARINEAU, MAURICE ARDELL—P. O. Box 1077, Tallahassee, Florida
 300 BARLOW, ANGUS S.—338 N. Main Street, Orlando, Florida
 707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
 57 BARNES, EDWIN E.—3655 Hedrick Street, Jacksonville 5, Florida
 301 BARNES, RICHARD L.—10th Floor, Schultz Building, Jacksonville, Florida
 730 BARRS, ROBERT GRADY—25 W. Flagler Street, Miami, Florida
 798 BARRY, JOHN J.—401 Coral Way (Suite 406), Coral Gables, Florida
 791 BATEMAN, JUSTUS B.—Bank Plaza Building, Riviera Beach, Florida
 R- 14 BAUER, ELMER J.—1601 - 20th Street, Charles A. Mitchell Building, Vero Beach, Florida
 766 BEAME, MILTON—724 Seybold Building, Miami, Florida
 314 BEARDEN, RALPH H., JR.—3361 S. W. 3rd Avenue, Miami, Florida
 595 BECKER, ROBERT A.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
 335 BEER, ALBERT J.—612 Ainsley Building, Miami 32, Florida
 R-191 BEIGHTS, DAVID MIERS—Stetson University, DeLand, Florida
 921 BELL, WILLIAM DAVIS—Shelfer Building, Quincy, Florida
 543 BELLA, NICHOLAS J.—Room 30, Lee Building, P. O. Box 331, Plant City, Florida
 356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building, Miami Beach, Florida
 584 BENJAMIN, FRANK—730 Lynch Building, Jacksonville 2, Florida
 928 BENTON, HUGH H.—630 N. W. 34th Terrace, Gainesville, Florida
 781 BERMAN, DAVID M.—1201 Congress Building, Miami, Florida
 296 BERNSTEIN, BARNEY—608 Chamber of Commerce Building, Miami, Florida
 R-105 BERRY, HAROLD G.—1701 duPont Building, Miami, Florida
 681 BIEBRICH, EDWARD J.—11th Floor, Langford Building, Miami 32, Florida
 74 BIGHAM, JAY E.—501 Jackson Street, Tampa, Florida
 693 BLACKBURN, JOHN OLIVER—1225 S. W. 2nd Avenue, Gainesville, Florida
 226 BLAKE, ALFRED H.—Room 301, Dade County Courthouse, Miami, Florida
 629 BLAKE, CECIL RICHARD—205 Datura Street, West Palm Beach, Florida
 701 BLANCO, MANUEL—c/o Frank J. Falsone, P. O. Box 5267, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 452 BLANTON, EDWARD ALDEN—1230 Ingraham Building, Miami, Florida
- 257 BLITCH, GORDON P.—718 Laura Street, Jacksonville 1, Florida
- 953 BLITT, ISIDORE IRA—304 Roper Building, Miami, Florida
- 688 BLIZARD, RAYMOND H.—3814 N. W. 1st Avenue, Miami 37, Florida
- R-129 BLOOM, IRVING JEROME—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
- R- 73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida
- 194 BLUMIN, HARRY—407 Lincoln Road, Miami Beach, Florida
- 40 BOGUE, RUSSELL S.—P. O. Box 2312, Tampa, Florida
- 929 BOGUE, RUSSEL S., JR.—P. O. Box 2312, Tampa, Florida
- 265 BOLGER, JAMES L.—447 New Pan American Building, Miami, Florida
- 923 BOND, GEORGE GORDON—P. O. Box 497, Winter Garden, Florida
- 648 BOND, WILLIAM—Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables 34, Florida
- 302 BOONE, JOHN W.—221 N. Ivanhoe Blvd., East, Orlando, Florida
- 451 BORDE, GEORGE H., JR.—104½ S. Florida Avenue, Lakeland, Florida
- 1002 BORGES, EDDIE A.—807 First National Bank Building, Tampa, Florida
- 212 BOWER, HARRY W.—338 N. Main Street, Orlando, Florida
- 592 BOWYER, HENRY E.—800 - 49th Street, North, St. Petersburg, Florida
- 930 BOYLE, EDWARD P.—216 Catalonia Avenue, Coral Gables, Florida
- 437 BRADFORD, HARLAND BEVERLY—1702 Barnett National Bank Building, Jacksonville, Florida
- 419 BRADLEY, JOHN K.—Box 176, Green Cove Springs, Florida
- 500 BRALEY, WILLIAM J.—Suite 244-246, 308 Tampa Street, Tampa 2, Florida
- 566 BRANTLEY, J. CLINTON—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Florida
- R-102 BRATERMAN, MARTIN—300 N. E. 59th Street, Miami 37, Florida
- 649 BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Florida
- 905 BRESLOW, MAX S.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach 39, Florida
- 790 BRETHOLTZ, CHARLES H.—1200 S. W. First Street, Miami, Florida
- R- 93 BRICKMAN, MILTON—523 Rutland Building, Orlando, Florida
- 564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida
- R-108 BROMBERG, PAUL D.—1000 Lincoln Road, Miami Beach, Florida
- R-111 BROOKMYER, SEYMOUR—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 836 BROWN, EADWARD M.—1555 Carson Street, Ft. Myers, Florida
- 234 BROWN, J. JOEL—37 N. E. 1st Avenue, 4th Floor, Miami 32, Florida
- 685 BROWN, JOEL G.—1701-17 duPont Building, Miami, Florida
- 843 BROWN, JOHN H. H.—P. O. Box 3426, Orlando, Florida
- 753 BROWN, RONALD JAMES—600 S. Edgewood Avenue, Jacksonville, Florida
- 844 BROWNYARD, GEORGE A.—501 Magnolia Avenue, Orlando, Florida
- 901 BRYAN, RICHARD BRENTWOOD—c/o Creel & Dennison, 210-211 Patton Building, Fort Walton Beach, Florida
- 824 BUCHWALD, HERBERT—420 Lincoln Road, Miami Beach, Florida
- 409 BULLOCK, CLAYTON L.—1701 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 813 BUNTING, NORMAN H.—Park Avenue at Scenic Highway, Lake Wales, Florida
- 622 BURDIN, JAMES WILLIAM—211 S. E. 1st Street, Miami, Florida
- 829 BURG, HERBERT L.—4471 N. W. 36th Street, Miami Springs, Florida
- R-103 BURGESS, JOHN H.—100 Broadway, Sea Isle Building, Daytona Beach, Florida
- 185 BURKE, J. W.—925 Barnett National Bank Building, Jacksonville, Florida
- 946 BURKE, JAMES W.—925 Barnett National Bank Building, Jacksonville, Florida
- 512 BURKE, WILLIAM J.—311 Broward National Bank Building, Ft. Lauderdale, Florida
- R-137 BURRIS, JOHN S.—P. O. Box 751, Orlando, Florida
- 1000 BYRD, ANN ELIZABETH (MISS)—P. O. Box 8343, Tampa, Florida
- 658 CAFFINA, BENJAMIN M.—350 Lincoln Road, Miami Beach, Florida
- 699 CAGLE, WILLIAM EDWIN—137 E. Forsyth Street, Jacksonville, Florida
- 948 CALLAHAN, GEORGE MICHAEL—Internal Revenue Service, 245 S. E. First Street, Miami, Florida
- 245 CALLAHAN, WILLIAM JACKSON—522 duPont Building, Miami 32, Florida
- 324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida
- 845 CAMPBELL, EDWARD S., JR.—P. O. Box 2312, Tampa, Florida
- 591 CANNING, WILBERT ROSS—701 Times Building, St. Petersburg, Florida
- 545 CANTRELL, JAMES F.—1811 W. Platt Street, Wallace S. Building, Tampa 6, Florida
- 347 CARLISLE, LAWRENCE WASHBURN—305 Morgan Street, Tampa 2, Florida
- 588 CARLISLE, ROBERT T.—Independent Life Building, Jacksonville, Florida
- 460 CARLSON, MARSHALL F.—1210 Ainsley Building, Miami, Florida
- 795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
- 536 CARR, EARL GRAFF—c/o State Auditing Department, Tallahassee, Florida
- 988 CARSON, MARION—123 N. W. 23rd Street, Gainesville, Florida
- 828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami 45, Florida
- R-147 CARTER, ARTHUR H.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 329 CARTER, SYLVANUS J.—501 Jackson Street, Tampa, Florida
- 637 CARTER, WILLIAM H., JR.—P. O. Box 23, Jacksonville, Florida
- 367 CARTY, T. VAN RHYN—11314 N. Armenia Street, Tampa 2, Florida
- 430 CARVER, WILLIAM G.—650 Longbranch Blvd., Jacksonville 6, Florida
- 817 CASHWELL, OSCAR W., JR.—Orlando Federal Savings & Loan Association Building, 55 E. Livingston Avenue, Orlando, Florida
- R-118 CASSELHOFF, JESSE—420 Lincoln Road, Room 320, Miami Beach 39, Florida
- 439 CATLEDGE, WESLEY W., JR.—218 S. West Street, Bainbridge, Georgia
- 947 CAWTHON, VICTOR M.—Room 2-B Daffin Building, 115 S. Adams Street, Tallahassee, Florida
- 506 CHIVE, THEODORE F.—514 Franklin Street, Tampa 1, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 307 CHOATE, JOHN D.—211 North Main Street, Orlando, Florida
 931 CHRISTENSEN, KENNETH W.—1217 Pine Lake Drive, Tampa, Florida
 R-126 CLANTON, GEORGE DEWEY, JR.—409 Metcalf Building, Orlando, Florida
 932 CLARK, JESSE HARVEY—703 William-Oliver Building, Atlanta, Georgia
 237 CLEAVELAND, HAROLD H.—6 W. Chase Street, Pensacola, Florida
 386 CLENEAY, FRANK B.—Room 401, Hollywood Federal Savings & Loan Building, 1909 Tyler Street, Hollywood, Florida
 993 COBAUGH, EUGENE H.—1701 duPont Building, Miami, Florida
 989 COBB, DONALD R.—P. O. Box 70, Palatka, Florida
 59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach, Florida
 308 COCHRANE, JOHN P., JR.—Suite C-207, Palm Beach Towers, 44 Coconut Row, Palm Beach, Florida
 768 COCHRANE, ROBERT FREEMAN—P. O. Box 731, Vero Beach, Florida
 906 COCHRANE, THOMAS E.—505 Comeau Building, West Palm Beach, Florida
 R- 92 CODD, RICHARD TRENT—1005 Kane Concourse, Bay Harbor Islands, Miami Beach, Florida
 894 COFFMAN, LOWELL HUGH, JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
 943 COHEN, HERBERT JAY—592 S. W. 10th Street, Miami, Florida
 311 COHEN, MURRAY G.—418 Security Building, Miami, Florida
 599 COHN, STANLEY DANIEL—123 N. W. 12th Avenue, Miami, Florida
 R- 94 COHRON, CLAUDE ISAAC—60 N. W. 6th Street, Miami, Florida
 710 COKER, ROBERT LEE—213 S. Jefferson, Peoria, Illinois
 434 COLE, FRED E.—Jacksonville Paper Company, 808 W. Bay Street, Jacksonville, Florida
 R-167 COLE, ROGER W.—516 Palmer National Bank Building, Sarasota, Florida
 368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota, Florida
 R- 21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida
 431 COLEMAN, RAYMOND C.—203 Hector Building, Ft. Lauderdale, Florida
 477 COLLEY, CHARLES C., JR.—Rutland Building, 14 E. Washington Street, Orlando, Florida
 674 COLLIER, MARY E. (MRS.)—61 N. E. 86th Street, Miami, Florida
 227 COLLINS, ROBERT LEE—406 Ohio Valley Bank Building, Henderson, Kentucky
 293 COMER, H. J., JR.—Park Avenue at Scenic Highway, Lake Wales, Florida
 446 COMPTON, JACK T.—501 Morgan Street, Tampa, Florida
 247 CONLON, LYNDON C.—408 Broward National Bank Building, Ft. Lauderdale, Florida
 902 CONNER, ROBERT DONALD—Suite 7, 1628 San Marco Blvd., Jacksonville, Florida
 R- 26 CONROY, JOHN F.—438 Aragon Avenue, Coral Gables, Florida
 608 COOK, ALICE C. (MISS)—600 McDonald Avenue, Charlotte, North Carolina
 232 COOK, ELMER W.—314 Plaza Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R- 74 COOPERMAN, MONROE L.—300 Roper Building, Miami, Florida
 671 COUCH, FRANK VANBUSKIRK, JR.—General Engineering Department, Iowa State College, Ames, Iowa
 202 COWLES, FRANK L.—414 Pierce Street, Tampa, Florida
 R-125 CRABTREE, JAMES ROBERT—745 Whitney Drive, Cordova Park, Pensacola, Florida
 494 CRAFT, DONALD G.—6 Carpenter's Building, Panama City, Florida
 327 CRAIG, T. E.—414 Pierce Street, Tampa 2, Florida
 492 CREEL, LEAHMAN EUGENE, JR.—505 Brent Annex, Pensacola, Florida
 972 CRIPPEN, ALBERT H., JR.—P. O. Box 16, Gainesville, Florida
 304 CROSLAND, CLAYTON EDWARD, JR.—226 E. Smith, Orlando, Florida
 933 CROWN, JOHN SAM—10th Floor, Schultz Building, Jacksonville, Florida
 R- 16 CROWN, WILLIAM E., JR.—126 Legal Building, 422 Cleveland Street, Clearwater, Florida
 682 CULBERTSON, WILLIAM WIRT—P. O. Box 708, Coconut Grove Station, Miami 33, Florida
 611 CUNNINGHAM, DUDLEY H.—Citizen's Bank Building, Gainesville, Florida
 R- 39 CURRY, BYRON T.—c/o Robert Penn & Company, 920 S. Michigan Avenue, Chicago, Illinois
 270 CURRY, GEORGE B., JR.—701 Times Building, St. Petersburg, Florida
 152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
 164 DALEY, WILLIAM A.—Room 405, P. O. Building, Jacksonville, Florida
 R- 23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
 253 DANDELAKE, GEORGE W.—Suite 7, 1628 San Marco Blvd., Jacksonville, Florida
 479 DARBY, CHARLES DWIGHT—Stovall Professional Building, Tampa, Florida
 447 DARBY, RICHARD E.—Stovall Professional Building, Tampa, Florida
 571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida
 484 DAVIDSON, WALTER P.—1701-17 duPont Building, Miami, Florida
 835 DAVIES, DANIEL R.—Box 1188, Cocoa, Florida
 555 DAVIS, AARON—1113 Florida Title Building, Jacksonville, Florida
 782 DAVIS, BRUCE L., JR.—1825 Barnett National Bank Building, Jacksonville, Florida
 R- 75 DAVIS, HARRY L.—504 Biscayne Building, Miami, Florida
 276 DAVIS, JEWELL A.—122 W. Forsyth Street, Suite 310, Seminole Building, Jacksonville, Florida
 179 DAVIS, LEO V.—502 Oak Street, Milton, Florida
 420 DAVIS, R. WARREN—245 Shoreland Building, Miami 50, Florida
 R-117 DAY, THOMAS BUCK—1202 duPont Building, Miami 32, Florida
 620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
 661 DEHON, FREDERIC THEODORE—P. O. Box 1585, West Palm Beach, Florida
 997 DELLA-DONNA, ALPHONSE—c/o Horwath & Horwath, 409 Broadway Bank Building, Ft. Lauderdale, Florida
 907 DEMOS, JAMES P.—100 S. W. 26th Road, Miami, Florida

- 713 DEMRO, CONRAD GEORGE, JR.—11-16 Stoer Building, Leesburg, Florida
- R- 58 de NARAY, IVAN L.—1225 duPont Building, Miami, Florida
- 869 DENNARD, ROBERT LEE—Accounting Department, School of Business Administration, University of Florida, Gainesville, Florida
- 550 DENNISON, FAYETTE, JR.—505 Brent Annex, Pensacola, Florida
- 558 DERBY, A. STEUART, JR.—356 S. Beach Street, Daytona Beach, Florida
- R- 48 DESSAINT, LOUIS M.—204 Shoreland Building, Miami, Florida
- 332 DILNER, PHILIP W.—414 Pan American Bank Building, Miami 32, Florida
- 142 DIVINE, WILBUR F., JR.—711-13 Guaranty Building, West Palm Beach, Florida
- 992 DIVINE, WILBUR F., IV — 711 Guaranty Building, West Palm Beach, Florida
- 456 DIXON, ORVILLE WRIGHT—967 W. Flagler Street, Miami, Florida
- 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
- 604 DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach, Florida
- 895 DUNN, WALLACE C.—4 South Magnolia Street, Suite 3, Ocala, Florida
- 203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida
- 716 DURLAND, H. PRESTON—231 Plaza Building, Miami, Florida
- 303 EASTLAND, MARK W., JR. — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 908 EATON, GERALD T.—407 Hollywood Federal Building, 1909 Tyler Street, Hollywood, Florida
- 868 EATON, WILLIAM A., JR.—211 Edwards Street, Tallahassee, Florida
- 527 EBER, VICTOR I.—1750 S. W. 3rd Avenue, Miami, Florida
- 615 EDMISTON, WILLIAM C., JR.—320 City Building, St. Augustine, Florida
- 973 EDSON, JOHN EDGAR—324-326 Datura Building, West Palm Beach, Florida
- 774 EDWARDS, CHARLES HUGHES—525 Barnett National Bank Building, Jacksonville, Florida
- 590 EDWARDS, JAMES GRAHAM—2702 Azeele Street, Tampa, Florida
- 427 EDWARDS, JESSE B.—P. O. Box 737, Plant City, Florida
- 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables 34, Florida
- R-124 EHRENBURG, MURRAY B.—c/o P. W. Dilner, 414 Pan American Bank Building, Miami, Florida
- 498 EHRLICH, ALVIN A.—215 American Building, Orlando, Florida
- R-104 EILEN, DOROTHY (MISS)—1526 Meridian Avenue, Miami Beach, Florida
- R- 25 EISENHART, ARTHUR W.—2903 College Street, Box 4218, Jacksonville 2, Florida
- 909 ELL, LEON JACK—2416 Flamingo Drive, Apt. 12, Miami Beach, Florida
- 717 ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida
- 974 ELLISON, OVID ERNEST, JR.—Carlton Building, Room 415, Tallahassee, Florida
- 899 ELLYSON, ROBERT C. — 840 Wyoming Avenue, Ft. Lauderdale, Florida
- 866 ELSEBERRY, WILLARD R.—514 Franklin Street, Tampa 1, Florida
- 369 ELSTON, JAMES IRA—195 South Pauline, Memphis, Tennessee

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 402 ENGLAND, WILLIAM R.—9 N. Florida Avenue, Avon Park, Florida
 975 ENNIS, HENRY G., JR.—Exchange National Bank Building, Tampa, Florida
 148 EPPERSON, CLYDE A.—843 Ingraham Building, Miami, Florida
 R- 18 ERB, EUGENE T.—8340 N. E. 2nd Avenue, Miami, Florida
 408 ERWIN, CHESTER D.—6606 S. W. 65th Terrace, Miami 32, Florida
 R-128 ESAN, ABRAHAM E.—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
 239 EVANS, A. ROSS—55 E. Livingston Avenue, Orlando Federal Savings & Loan Association Building, Orlando, Florida
 238 EVANS, ROBERT P.—P. O. Box 1257, Lakeland, Florida
 R- 42 EVARTS, HARRY W.—1102 Prudential Building, Jacksonville 2, Florida
 846 FABER, RUSSELL C.—1780 Purdy Avenue, Miami Beach, Florida
 287 FAHS, JOHN L.—11-16 Stoer Building, Leesburg, Florida
 996 FAISON, STUART M.—915 N. E. 130th Street, North Miami, Florida
 804 FALLAT, DANIEL A.—3712 Finch Avenue, Orlando, Florida
 346 FALSONE, FRANK J.—P. O. Box 5267, 1801½ - 21st Street, Tampa 6, Florida
 874 FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida
 R-260 FEIN, JOSEPH—717 Times Building, St. Petersburg, Florida
 487 FELD, MAX P.—509 Ainsley Building, Miami, Florida
 R- 86 FELIX, CHARLES ERNEST—R. F. D. No. 2, Owensboro, Kentucky
 831 FEUER, LESTER—1 Lincoln Road, Miami Beach, Florida
 653 FINE, LOUIS—914 Congress Building, Miami, Florida
 228 FINK, MALVERN B.—621 Florida Title Building, Jacksonville 2, Florida
 724 FINKELSTEIN, ALFRED—1750 S. W. 3rd Avenue, Miami, Florida
 R- 76 FISHER, CHARLES B.—503 Pan American Bank Building, Miami, Florida
 387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida
 38 FISHER, P. W.—10th Floor, Schultz Building, Jacksonville, Florida
 808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Building, Sanford, Florida
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
 9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Florida
 981 FORER, HENRY D.—2121 S. W. 24th Avenue, Miami, Florida
 27 FORNEY, WELBORNE JOHNSON—110 West Forsyth Street, Jacksonville, Florida
 754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Florida
 R- 64 FOWLER, MRS. MARY R.—c/o Ray C. Coleman, P. O. Box 699, Ft. Lauderdale, Florida
 R- 71 FOX, ARTHUR EDWARD—245 S. E. 1st Street, Miami, Florida
 R-112 FOX, MARK—621 Florida Title Building, Jacksonville 2, Florida
 14 FOY, HUBERT V.—807 First National Bank Building, Tampa, Florida
 772 FRANCE, CHARLES ELDRIDGE—1236 Ingraham Building, Miami, Florida
 463 FRANCO, MICHAEL J.—Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida
 875 FREDEL, LESTER—1710 Congress Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 815 FREEMAN, WILBUR SUMMERFIELD—Route 6, Box 967, Jacksonville, Florida
- R- 83 FRENCH, HANS HEINZ—218 Alcazar, Coral Gables 34, Florida
- 796 FRIEDLANDER, NORRIS L.—710 N. E. 171st Street, N. Miami Beach, Florida
- 734 FRUIN, STEPHEN JOHN—1512 Prudential Building, Jacksonville, Florida
- R- 67 FULLER, ALBERT EDWIN—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida
- 934 FURMAN, RICHARD IRWIN—1975 Alton Road, Miami Beach, Florida
- 48 GALLASPY, BEN KEITH—Ebasco Services Inc., 2 Rector Street, New York, N. Y.
- 991 GANDY, CHARLES ROBERT — 700 Ingraham Building, Miami, Florida
- 755 GARDINER, JOHN HOUSTON, JR. — P. O. Box 991, Orlando, Florida
- R- 44 GASSNER, WALTER S.—Suite 821, Florida National Bank Building, St. Petersburg 1, Florida
- R-113 GELLER, ROBERT—409 Metcalf Building, Orlando, Florida
- 556 GENTER, FRANK M.—849 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
- 851 GERSON, GARY R.—9001 Byron Avenue, Miami Beach, Florida
- 757 GIBSON, HAROLD GILBERT—700 Exchange National Bank Building, Tampa, Florida
- 418 GILBERT, DONALD E.—1555 Carson Street, Ft. Myers, Florida
- 321 GILLIAM, REXFORD W.—19 Collier Arcade, Ft. Myers, Florida
- 244 GILLMAN, LOUIS—1224 Ingraham Building, Miami 32, Florida
- 415 GLOVER, VICTOR DUDLEY, JR.—807 Tampa Theatre Building, Tampa 2, Florida
- 36 GLUICK, LEWIS—946 S. W. 4th Street, Miami 36, Florida
- 210 GOETZ, HARRY J.—604 W. Maple Avenue, Merchantville, New Jersey
- 623 GOFF, GEORGE E.—230 Raulerson Building, Fort Pierce, Florida
- R- 30 GOLDSTEIN, BENJAMIN B. — 1542 duPont Building, Miami 32, Florida
- R- 51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York 7, N. Y.
- 531 GOLDSTEIN, IRVIN M.—1904 Congress Building, Miami, Florida
- 903 GOMILLION, AUBREY E.—215 Conrad Building, DeLand, Florida
- 63 GOODRICH, CHARLES H.—2223 Oak Street, Jacksonville 4, Florida
- 876 GOODWIN, HARRY J.—135 West 60th Street, Hialeah, Florida
- R- 65 GORDON, DAVID M.—1012 Olympia Building, Miami 32, Florida
- 575 GORDON, HAROLD C.—6 W. Chase Street, Pensacola, Florida
- 725 GORDON, RALPH—521 Seybold Building, Miami, Florida
- 732 GORDON, RICHARD WESLEY—10th Floor, Schultz Building, Jacksonville, Florida
- R- 32 GOTTLIEB, IRVING J.—712 Ainsley Building, Miami, Florida
- R- 79 GOTTLIEB, MURRAY JAMES—Bryan Arcade Building, Ft. Lauderdale, Florida
- 762 GRACE, RICHARD COLTER—216 Catalonia Avenue, Coral Gables, Florida
- 453 GRAHAM, GEORGE GRIFFITH—801 Ingraham Building, Miami 32, Florida
- 32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 773 GRAVELY, ROBERT T.—P. O. Box 1077, Tallahassee, Florida
 362 GRAY, HOWARD W.—200 N. E. 1st Street, Gainesville, Florida
 783 GREEN, NORMAN L.—5706 Bird Road, S. Miami, Florida
 603 GREENBERGER, HARRY P.—533 City Park Avenue, New Orleans, Louisiana
 616 GREENE, JACK I.—Box 741, 617 Sanford Atlantic National Bank Building, Sanford, Florida
 535 GREENE, SINGLETON L.—356 S. Beach Street, Daytona Beach, Florida
 911 GRIFFIN, JAMES R.—Brundage Motors, Inc., P. O. Box 3467, Jacksonville, Florida
 370 GRIFFITH, RANDOLPH C.—Post Office Box 1722, Orlando, Florida
 243 GRIFFITH, T. T.—605 Biscayne Building, Miami, Florida
 635 GRIFFITH, WALTER PAT—c/o D. M. Read, Bridgeport, Connecticut
 826 GRODEN, ALFRED—3701 N. W. 51st Street, Miami, Florida
 982 GROH, JAMES E.—c/o Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
 319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
 316 GROSS, GILBERT—1612 Congress Building, Miami, Florida
 873 GRUNDWERG, MOSES J. — 4561 Prairie Avenue, Miami Beach, Florida
 507 GUIDA, ANGELO—Suite 209, 518 Tampa Street Building, Tampa, Florida
 770 GUIDO, GENE J.—3210 West Broward Blvd., Ft. Lauderdale, Florida
 R- 13 GUND, CHARLES F.—6 W. Chase Street, Pensacola, Florida
 711 GUSTAFSON, GORDON CARL—919 South Miami Avenue, Miami 32, Florida
 630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida
 702 HACKNEY, ALFRED JAMES—5 Beach Patio, Naples, Florida
 134 HAINES, LELAND H.—Resident Office, Auditor General, U. S. A. F., Bartow, Florida
 457 HALL, DAVID W.—1236 Ingraham Building, Miami 32, Florida
 373 HAMILTON, ROY W.—P. O. Box 1353, Lakeland, Florida
 600 HAMPTON, JOSEPH E.—Accounting Department, College of Commerce and Administration, Ohio State University, Columbus, Ohio
 785 HARRINGTON, ALFRED D., JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida
 261 HARRINGTON, ALFRED D. — George Washington Hotel Annex, P. O. Box 4760, Jacksonville, Florida
 16 HARRIS, ROY R.—1841 Jackson Street, Hollywood, Florida
 586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Building, Jacksonville, Florida
 395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida
 522 HARTMANN, MORTEN F.—602 Seybold Building, Miami, Florida
 816 HARTSAW, KENNETH E.—419 Magnolia Avenue, Orlando, Florida
 140 HARVEY, PIERCE J. — 306 Stovall Professional Building, Tampa, Florida
 642 HARVEY, PIERCE J., JR.—306 Stovall Professional Building, Tampa, Florida
 910 HASENCAMP, JAMES ROBB — 2012 Ponce deLeon Blvd., Coral Gables, Florida
 739 HATCHER, BENJAMIN BOODY—808 N. Rome Avenue, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 765 HATFIELD, MILTON HARMON — 1201 duPont Building, Miami, Florida
- 820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach, Florida
- 483 HEARING, FRANKLIN A.—404 Marion Street, Tampa, Florida
- 1001 HEARNE, JAMES J., JR.—807 First National Bank Building, Tampa, Florida
- 525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables 34, Florida
- 597 HELTON, HUBERT E.—1143 Circle Drive, Tallahassee, Florida
- 468 HEMMINGS, ARTHUR I.—1202-12 duPont Building, Miami 32, Florida
- 691 HENDERSON, WALLACE WILLIAM—Director of Budget Office, The Capitol, Tallahassee, Florida
- 741 HENDRICKS, WILLIAM GILLMAN—P. O. Box 202, Tallahassee, Florida
- 870 HENNING, MERVIN D.—P. O. Box 1605, Orlando, Florida
- 679 HENRICHS, EARL L.—1701-17 duPont Building, Miami, Florida
- 521 HENRIQUEZ, NORCOTT S.—608 Chamber of Commerce Building, Miami 32, Florida
- 309 HENSON, J. LEWIS—113 S. E. Second Street, Ft. Lauderdale, Florida
- R-136 HENTSCHEL, ROBERT C.—P. O. Box 3426, Orlando, Florida
- 578 HERNDON, WINFRED L., JR.—P. O. Box 5213, 201 American Bank Building, Jacksonville 7, Florida
- 652 HERRIS, IRVING—209 Pan American Bank Building, Miami, Florida
- R- 70 HERTZOFF, CHARLES — Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- 515 HERZOG, WILLIAM A.—422 N. W. 27th Avenue, Miami, Florida
- 422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
- 837 HICKS, EMILY C. (MRS.)—124 N. W. 20th Drive, Gainesville, Florida
- 542 HIEPE, EDWIN—717 Times Building, St. Petersburg, Florida
- R-158 HILL, GORDON M.—67 Broad Street, New York 4, N. Y.
- 660 HIMES, S. HILBURN, West Palm Beach, Florida
- 144 HIMES, WHITNEY B.—120 South Dixie, P. O. Box 1585, West Palm Beach, Florida
- 529 HINTON, HARRY L.—5940 S. W. 73rd Street, South Miami, Florida
- 789 HIPSMAN, DAVID BERNARD—1000 Lincoln Road, Miami Beach, Florida
- 530 HIRSCH, GEORGE W. — 1218 Washington Avenue, Miami Beach, Florida
- 313 HOCH, JOEL — Suite 506, Professional Building, Sunrise Center, Ft. Lauderdale, Florida
- 852 HODGES, KENNETH T.—930 S. W. 36th Court, Apartment 3, Miami, Florida
- 533 HOFFENBERG, BENNIE M.—730 Lynch Building, Jacksonville 2, Florida
- R-187 HOFFMAN, LESLIE J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 912 HOGAN, CLIFFORD S.—6470 S. W. 83rd Street, Miami 43, Florida
- 208 HOGLE, FRANCIS M., JR.—236 N. Ridgewood Avenue, Daytona Beach, Florida
- 109 HOLLEY, JAMES D. A.—Washington Square Building, P. O. Box 1077, Tallahassee, Florida
- R- 52 HOLLY, EDWARD A.—1510 S. W. 3rd Avenue, Miami, Florida
- 644 HOOTEN, RAYMOND JACKSON—2084 Knightsbridge Road, Macon, Georgia

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 306 HORAN, WILLIAM THOMAS—338 N. Main Street, Orlando, Florida
R- 69 HORN, HAROLD—311 Lincoln Road, Miami Beach, Florida
954 HOROWITZ, EDWIN M.—8825 S. W. 42nd Terrace, Miami, Florida
712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida
838 HORWICH, RICHARD J.—1504 duPont Building, Miami, Florida
554 HOSFORD, JOHN W., JR.—201 Title Building, Tallahassee, Florida
R- 87 HOSKEN, ROBERT H., JR.—369 N. Royal Poinciana Blvd., Miami Springs, Florida
471 HOWARD, HARLEY — George Washington Hotel, Jacksonville 1, Florida
853 HOWELL, PAUL ARNOLD—19 Rutland Building, Orlando, Florida
R- 91 HUGHES, JOHN VINCENT—1530 duPont Building, Miami, Florida
812 HUNSBERGER, WESLEY JAMES—P. O. Box 2312, Tampa, Florida
955 HUNTER, ALBERT B., III—3658 Central Avenue, St. Petersburg, Florida
504 HURST, HARRY E.—514 Franklin Street, Tampa 1, Florida
R- 31 HURWITZ, ELI—1008 Langford Building, 121 S. E. 1st Street, Miami 32, Florida
349 ICENHOUR, JOHN E. — 621 Florida Title Building, Jacksonville, Florida
994 ILOWIT, BELMONT—1909 Harrison Street, Hollywood, Florida
502 INGLEY, HERBERT A., JR.—Park Avenue at Scenic Highway, Lake Wales, Florida
376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg 1, Florida
384 IRWIN, ELMER F.—203 Exchange Building, 218 W. Adams Street, Jacksonville, Florida
413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida
R-134 JACKSON, ELLIS R.—305 Morgan Street, Tampa, Florida
511 JACKSON, JEROME B.—809 Biscayne Building, Miami, Florida
983 JAFFE, RICHARD E.—521 S. W. 23rd Road, Miami, Florida
137 JAMES, BENJAMIN E.—122 W. Forsyth Street, Jacksonville, Florida
788 JEFFRIES, WILLIAM R. — Riviera Beach Bank Building, Riviera Beach, Florida
854 JOHNSON, AMOS, JR.—200 S. W. 80th Court, Miami 44, Florida
474 JOHNSON, CHARLES W., JR.—2099 Park Street, Jacksonville, Florida
761 JOHNSON, E. NOLAN—1701 duPont Building, Miami, Florida
R- 99 JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida
421 JOHNSON, HAROLD C. — 219 Fourth Avenue, East, Bradenton, Florida
736 JOHNSON, LLOYD L.—38 N. Gulf Blvd., Indian Rocks Beach, Florida
877 JOHNSON, MILO M.—122 W. Forsyth Street, Jacksonville 2, Florida
559 JOHNSON, RICHARD P.—1208 Florida Title Building, Jacksonville, Florida
398 JOHNSON, ROLLO H.—616 Langford Building, Miami 36, Florida
480 JOHNSTON, JOHN A.—203 Washington Street, Arcade Building, Orlando, Florida
935 JOHNSTON, ROBERT E.—P. O. Box 4760, Jacksonville, Florida
855 JONES, JAMES W.—536 Ross Place, Orlando, Florida
24 JORDAN, JOSIAH M.—1906 Atlantic Blvd., Jacksonville, Florida
763 JORDAN, CHARLES E. — 301 Industrial National Bank Building, Miami 32, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 596 JUREIT, WILLIAM F.—3300 Ponce deLeon Blvd., Washington National Building, Coral Gables, Florida
- 720 KAMINSKY, MRS. MILDRED S.—2 3570 Moritz, Oak Park 37, Michigan
- 489 KANE, C. VERNON—408 Broward Bank Building, Ft. Lauderdale, Florida
- 254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
- 467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
- 756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville 2, Florida
- 454 KARO, WILLIAM H.—Internal Revenue Service, 314 Plaza Building, 245 S. E. 1st Street, Miami, Florida
- 113 KARSHNER, ROY—Room 213, 3182 Peachtree Road, N. E., Atlanta, Georgia
- 797 KASOFF, LOUIS—161 Aragon Avenue, Coral Gables, Florida
- 856 KAST, MILTON B.—740 Seybold Building, Miami 32, Florida
- R- 96 KATZ, ALBERT M.—34 N. Brentwood, Clayton 5, Missouri
- 104 KEEN, WILLIAM E.—406-8 Harvey Building, West Palm Beach, Florida
- 118 KELLER, JAMES I., JR.—1701-1717 duPont Building, Miami, Florida
- 678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida
- 706 KENNEDY, ROBERT LEON—Philips Professional Building, Winter Haven, Florida
- 645 KERFOOT, RONALD E.—2948 Calvin Blvd., Ft. Myers, Florida
- 540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
- 503 KILGORE, FORREST AL, JR.—221 N. Ivanhoe Blvd., East, Orlando, Florida
- 976 KINARD, KENNETH R.—400 E. Hialeah Drive, Hialeah, Florida
- R- 40 KINDELAN, JAMES W.—1201-14 duPont Building, Miami 32, Florida
- 857 KING, DONALD F.—3601 N. W. 54th Street, Miami, Florida
- 714 KENNEAR, CHARLES STEPHEN—700 Malaga Avenue, Coral Gables, Florida
- 878 KIRK, JAMES L.—P. O. Box 664, Moultrie, Georgia
- 628 KIRKTON, JOHN F.—18 S. E. Fourth Avenue, Delray Beach, Florida
- R- 15 KLANDERMAN, GERALD E.—1005 First Federal Building, St. Petersburg, Florida
- 677 KLEIN, M. SYLVESTER—201 Radio Center, Ft. Lauderdale, Florida
- 799 KLINE, DAVID L.—1225 duPont Building, Miami, Florida
- 67 KLUTZ, OREN E.—P. O. Box 4193, Jacksonville, Florida
- R-121 KNAPP, LEROY THOMAS—Stovall Professional Building, Tampa, Florida
- 567 KNEAPLER, WILLIAM—1006 Ainsley Building, Miami, Florida
- 696 KNIGHT, JOHN G. F.—P. O. Box 16, Gainesville, Florida
- 775 KOHN, STEWART LAWRENCE—1218 Washington Avenue, Miami Beach, Florida
- 995 KOSSTRIN, IRA WENDER—747 West Avenue, Miami Beach, Florida
- 759 KREEGER, THOMAS BRADDOCK, JR.—c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue, Miami, Florida
- 858 KUBLIN, ROSE P. (MRS.)—Route 2, Box 230, Homestead, Florida
- 738 KURTZ, HOWARD EDWARD—111 E. Robinson Avenue, Orlando, Florida
- 552 LADO, FRED FERNANDO —807 First National Bank Building, Tampa 2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 334 LANDIS, LEO—1820 S. W. 3rd Avenue, Miami, Florida
 320 LANEY, MARION G.—215 American Building, Orlando, Florida
 544 LANG, JAMES T.—204 Industrial Bank Building, 1st Street and 2nd Avenue, N. St. Petersburg, Florida
 742 LARGUE, JAMES EDWARD—205 S. Baylen Street, Pensacola, Florida
 198 LA SALLE, ATHOS L.—27 S. W. 7th Avenue, Miami, Florida
 406 LASKY, MORTIMER—201 Western Union Building, Norfolk, Virginia
 613 LAWLOR, HAROLD J.—2337 Atlantic Boulevard, Pompano Beach, Florida
 680 LAWRENCE, ROBERT E.—1910 Congress Building, Miami, Florida
 377 LEACH, G. BLAND—11-16 Stoer Building, Leesburg, Florida
 956 LEADER, JERRY—1201 Ainsley Building, Miami, Florida
 647 LEARNER, HOWARD—612 Ainsley Building, Miami, Florida
 289 LEAVY, YALE M.—1750 S. W. 3rd Avenue, Miami, Florida
 83 LE BARON, E. T.—10th Floor, Schultz Building, Jacksonville, Florida
 326 LEE, FRANK O., JR.—801 Florida Theatre Building, St. Petersburg 1, Florida
 229 LEFCOURT, SIDNEY—245 Shoreland Building, Miami, Florida
 343 LEONARD, GEORGE B.—245 Shoreland Building, Miami, Florida
 126 LESTER, A. GILBERT—502 Philips Professional Building, Winter Haven, Florida
 811 LEVINE, HENRY—1418 Congress Building, Miami, Florida
 345 LEVINE, SAUL S.—123 N. W. 12th Avenue, Miami, Florida
 624 LEVITCH, STANLEY B.—245 Shoreland Building, Miami, Florida
 R-120 LEVITT, BARNET—1401 S. W. 1st Street, Miami, Florida
 936 LEWIS, CHARLES D.—122 S. 9th Street, Palatka, Florida
 786 LILLARD, URBAN L.—Rt. 2, Box 72-B, Citra, Florida
 165 LINDFORS, CHARLES H.—100 N. W. 3rd Avenue, Ft. Lauderdale, Florida
 977 LINN, JAY HOWARD—c/o Sidney Wasserman & Co., 420 Lincoln Road, Miami Beach, Florida
 987 LINVILLE, EMORY M.—648 Gerhardt Drive, Pensacola, Florida
 R-106 LIST, JOEL—200 Lake Avenue, Lake Worth, Florida
 R- 24 LITTLE, ROBERT M.—Suite 209, 518 Tampa Street Building, Tampa, Florida
 570 LONG, MELVIN E.—967 W. Flagler Street, Miami, Florida
 464 LOTTERMAN, LOUIS—836 Biscayne Boulevard, Miami, Florida
 213 LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida
 557 LUCAS, JACK WELDON—1800 Atlantic Boulevard, Jacksonville 7, Florida
 859 LUND, ROY P.—1701 duPont Building, Miami, Florida
 549 LUNDY, E. HOUSTON, JR.—213 S. Baylen Street, Pensacola, Florida
 537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri
 378 LYNCH, THOMAS P.—150 S. E. 2nd Street, Miami, Florida
 R-221 MACTYE, WILLIAM H.—1405 First National Bank Building, Miami, Florida
 636 MAGEE, LEWIS E.—Suite 210, 122 W. Forsyth Street, Jacksonville 2, Florida
 R- 29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
 291 MAHLER, JOSEPH—1201 Congress Building, Miami 32, Florida
 182 MAHONY, JOHN—1201 duPont Building, Miami 32, Florida
 957 MALLAH, JOSEPH—c/o WTVJ, Inc., 306 N. Miami Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- R- 97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida
 879 MANNING, JOHN B.—1701 duPont Building, Miami, Florida
 399 MANVILLE, FREDERICK G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
 880 MARDER, BERNARD—1996 S. W. 1st Street, Miami, Florida
 85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
 482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
 727 MARSHALL, BYRD FARMER—2607 Key Largo Lane, Ft. Lauderdale, Florida
 576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
 860 MARTIN, WILLIAM ROBERT—111 E. Robinson Avenue, Orlando, Florida
 810 MARTINEZ, MARCUS J.—1804 Grand Central Avenue, Tampa 6, Florida
 758 MASSARO, FREDERICK LUPO—2329 Green Street, Tampa 7, Florida
 978 MASSEY, WILLIAM T.—c/o Tyson and Meek, 1565 Atlantic Boulevard, Jacksonville 7, Florida
 958 MASTERS, AMBROSE B., JR.—Suite 1000, 118 W. Adams Street, Jacksonville, Florida
 733 MATTHEWS, ASHBY LEO, JR.—307 First Federal Savings Building, Jacksonville, Florida
 391 MATTHEWS, JOHN A.—620 Security Building, Miami 32, Florida
 771 MAULE, GRAYSON WARREN, 7400 N. W. 37th Avenue, Miami, Florida
 248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
 601 MAXWELL, RAYMOND R.—910 N. E. 19th Avenue, Ft. Lauderdale, Florida
 670 MAY, ALBERT L.—205 Riverview Boulevard, Daytona Beach, Florida
 984 MAY, ROBERT DOUGLAS—205 Riverview Boulevard, Daytona Beach, Florida
 569 MAYERS, EUGENE—1820 S. W. 3rd Avenue, Miami, Florida
 896 MEEK, EMORY L.—1565 Atlantic Boulevard, Jacksonville 7, Florida
 580 MEEK, JOHN HUNTER, JR.—1565 Atlantic Boulevard, Jacksonville 7, Florida
 704 MEIGHEN, MICKEY REX — 7th Floor, Exchange National Bank Building, Tampa, Florida
 56 MEIGHEN, REX—7th Floor, Exchange National Bank Building, Tampa 2, Florida
 526 MERMELL, MAC—1900 S. W. 3rd Avenue, Miami 36, Florida
 913 MESH, HOWARD ALAN—6808 Red Top Road, Takoma Park, Maryland
 898 MESH, STANLEY D.—1701 duPont Building, Miami, Florida
 277 MEYER, HARRY H.—506 Sunset Road, Coral Gables, Florida
 959 MEYER, WILLIAM J.—P. O. Box 3667, Orlando, Florida
 365 MILAM, RALPH L.—1920 Hendricks Avenue, Jacksonville 7, Florida
 585 MILES, FRANK J.—200 N. E. 1st Street, Gainesville, Florida
 561 MILLER, CHARLES S., JR.—308 Tampa Street Building, Tampa, Florida
 292 MILLER, DAVID W.—Whitehair Building, DeLand, Florida
 694 MILLER, HOWARD NATHAN—3361 S. W. 3rd Avenue, Miami, Florida
 342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida
 84 MILLIGAN, CLAUDE K.—925 Barnett National Bank Building, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 268 MILLIGAN, GEORGE L.—925 Barnett National Bank Building, Jacksonville, Florida
- 721 MINNICH, HAROLD L.—213 S. Baylen Street, Pensacola, Florida
- 639 MITCHELL, FRITZ K.—925 Barnett Bank Building, Jacksonville, Florida
- 689 MIXNER, ALBERT J.—P. O. Box 1647, Orlando, Florida
- 252 MIZRAHI, JOSEPH M.—119 W. Adams Street, Jacksonville, Florida
- R-130 MOON, JACK RALPH—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
- 752 MOORE, JAMES FRANCIS—1418 N. W. 17th Street, Gainesville, Florida
- R-176 MORGAN, GEORGE E.—6435 Second Avenue, South, St. Petersburg 7, Florida
- 263 MORGAN, ROBERT M.—1620 duPont Building, Miami 32, Florida
- 833 MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida
- 215 MORRIS, CLARENCE C.—216 Catalonia Avenue, Coral Gables 34, Florida
- 528 MORROW, SYLVESTER J.—602 Seybold Building, Miami, Florida
- 473 MOSHIER, WILLIAM F.—801 Florida Theatre Building, St. Petersburg, Florida
- 469 MOSS, GEORGE L.—Department of Accounting, School of Business Administration, University of Miami, Coral Gables 46, Florida
- R- 68 MOSS, JOSEPH THADDEUS—P. O. Box 386, Naples, Florida
- R- 59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida
- 986 MULLIKIN, HARRY A., JR.—2008 E. Indian Head Drive, Tallahassee, Florida
- 433 MacWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
- 809 McABEE, WILLIAM W.—719 W. Garden Street, Pensacola, Florida
- 449 McALPIN, IRA M., JR.—207½ Orange Avenue, Fort Pierce, Florida
- 924 McCALEB, JESSE LAURENCE—801 Florida Theatre Building, St. Petersburg, Florida
- 388 McCANDLISS, RALPH W.—744 Ingraham Building, Miami, Florida
- R-249 McCLAIN, A. H.—1530 duPont Building, Miami 32, Florida
- 574 McCLASKEY, ROBERT M.—422 N. W. 27th Avenue, Miami, Florida
- 414 McCRILLUS, ROBERT M.—126 Legal Building, 422 Cleveland Street, Clearwater, Florida
- 841 McDONALD, WILLIAM H., JR.—29 Marion Block Building, Ocala, Florida
- 605 McELYEA, STEWART D., JR.—40 S. Main Street (Room 205), Dayton, Ohio
- 614 McGHIN, ANDREW J., JR.—City Building, St. Augustine, Florida
- R- 60 McGLONE, FRANK IRA—314 Grand Opera House Building, Terre Haute, Indiana
- 589 McGUIGAN, HAROLD C.—38 Coburg Street, Buffalo 23, New York
- 445 McLAIN, LEE W.—516 Palmer First National Bank Building, Sarasota, Florida
- 686 McLEAN, THOMAS EDWIN—Suite 21, Florida National Bank Building, St. Petersburg, Florida
- 751 McLEOD, GLENN—1544 San Mateo Avenue, Jacksonville, Florida
- 1003 McMATH, ERNEST LAMAR—Barnett National Bank Building, Jacksonville, Florida
- 619 McNAB, MAHON TERRY—3117 Kensington Circle, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida
R- 41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
814 NETTLES, WILLIAM MACK—1936 West Indian Head Drive, Tallahassee, Florida
960 NEUWAHL, MALCOLM—c/o Frank B. Cleneay, C.P.A., 1909 Tyler Street, Hollywood, Florida
442 NEWKIRK, HOWARD D.—2046 W. Amelia Street, Orlando, Florida
937 NEWMAN, NATHAN—350 Lincoln Road, Miami Beach, Florida
961 NIETO, ALBERT—2708 Royal Court, Tampa, Florida
R- 38 NIXON, FRANCIS C.—Suite 310, Seminole Building, Jacksonville 2, Florida
322 NUNEZ, GEORGE T.—155 E. Summerlin Street, Bartow, Florida
443 ODOM, DRAGEN B.—People's Hardware Building, Lake City, Florida
962 OGILBY, JOHN JOSEPH—421 - 21st Street, West, Bradenton, Florida
626 OLIN, BERNARD—420 Lincoln Road, Miami Beach, Florida
R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
196 OOSTERHOUDT, O. J.—1008 Barnett National Bank Building, Jacksonville 2, Florida
726 ORR, LOWELL LANE—1400 N. E. 125th Street, North Miami, Florida
560 OSBURN, JOSEPH KARL—210 E. Colonial Drive, Orlando, Florida
459 OTCHIN, JOSEPH L.—145 Almeria Avenue, Coral Gables, Florida
750 PALKO, BERNARD EDWARD—1824 Prudential Building, Jacksonville 7, Florida
R- 34 PARKER, CHARLES PALMER—608 Chamber of Commerce Building, 141 N. E. 3rd Avenue, Miami 32, Florida
R- 33 PARKER, ROBERT—11th Floor, Langford Building, Miami 32, Florida
472 PARKER, WILLIAM DAVIS—701 Palmer Bank Building, Sarasota, Florida
938 PARRY, ARTHUR EDWARD—4301 N. W. 7th Avenue, Miami, Florida
861 PASCAL, SIDNEY SAM.—1002 Congress Building, Miami, Florida
862 PATRICK, DANIEL L., JR.—600 S. Edgewood Avenue, Jacksonville, Florida
273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida.
534 PATTON, WILLIAM M.—200 N. E. 1st Street, Gainesville, Florida
881 PAUL, PHILIP—833 Meridian Avenue, Miami Beach, Florida
863 PEARLMAN, MARVIN—1018 Langford Building, Miami, Florida
458 PEEPLES, JAMES STEWART—Suite 3, 326 N. Main Street, Orlando, Florida
360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida
18 PENTLAND, ROBERT, JR.—1701-1717 duPont Building, Miami, Florida
748 PEPPER, LEONARD—Pepper Building, P. O. Box 68, Tallahassee, Florida
687 PEREZ, FRANK—514 Franklin Street, Tampa, Florida
231 PEREZ, WALDO F.—77 S. W. 27th Road, Miami, Florida
872 PERLESS, ROBERT NORMAN—420 Lincoln Road, Miami Beach, Florida
331 PERWIN, RICHARD I.—235 Lincoln Road, Miami Beach, Florida
328 PETERSON, CLARENCE A.—338 N. Main Street, Orlando, Florida
R- 47 PFLUG, JOSEPH LYNN, 376 E. New England Avenue, P. O. Box 813, Winter Park, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 129 PHILLIPS, JOSEPH E.—203 Radio Center Building, Fort Lauderdale, Florida
- 963 PIERCE, JOHN E., JR.—330 Bostwick Avenue, Daytona Beach, Florida
- 777 PLAGER, RICHARD HUGH—429 Plaza Building, Miami, Florida
- 882 PLOTKIN, LAWRENCE—Suite 217, One Lincoln Road Building, Miami Beach, Florida
- R- 66 PLUMMER, WENDELL H.—3813 Swann Avenue, Tampa, Florida
- 676 POLIN, MILTON—940 Lincoln Road, Miami Beach, Florida
- 767 POLLAK, MELVIN—1200 S. W. 1st Street, Miami, Florida
- 461 POMERANTZ, LEWIS—1401 S. W. 1st Street, Miami, Florida
- 532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
- R-259 POST, JOSEPH A.—1820 S. W. 3rd Avenue, Miami 36, Florida
- 20 POTTER, CHARLES C.—338 N. Main Street, Orlando, Florida
- 481 POTTER, CHARLES M.—338 N. Main Street, Orlando, Florida
- 800 POWELL, WILLIAM J.—P. O. Box 699, Balboa, Canal Zone.
- 256 POWERS, EARL P.—200 N. E. 1st Street, Gainesville, Florida
- 692 POWERS, WILLIAM F.—934 Central Avenue, St. Petersburg, Florida
- 864 PRATT, RICHARD WYATT—c/o Valdes and Johnson, 1224 Manatee Ave., W., Bradenton, Florida
- 840 PRESSER, EDWIN—Flavet II, Apt. 365-A, Gainesville, Florida
- 925 PRIDA, LUCIANO—236 North Dale Mabry Highway, Tampa, Florida
- 718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
- 435 PRINCE, JAMES H.—4021 Ashford Road, Atlanta 19, Georgia
- 787 PRINS, RALPH K.—234 Biscayne Boulevard, Miami 32, Florida
- 44 PROSSER, DAVID S.—208 S. Tennessee Avenue, Lakeland, Florida
- 125 PURVIS, HUGH F.—1701-1717 duPont Building, Miami, Florida
- 193 PURVIS, ROY L.—200 N. E. 1st Street, Gainesville, Florida
- 607 QUENTIN, LAWRENCE D.—205 Datura Street, West Palm Beach, Florida
- 114 QUINN, JIM—420 First National Bank Building, Tampa, Florida
- 112 RABE, ALBERT A.—512 Florida National Bank Building, St. Petersburg, Florida
- R-119 RABEN, MURRAY—c/o J. A. Post, CPA, 10 N. E. 3rd Avenue, Miami, Florida
- R- 85 RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida
- 520 RADLER, SAUL—P. O. Box 99, North Miami, Florida
- 985 RAGANS, ROBERT H., JR.—7th Floor, William-Oliver Building, Atlanta 3, Georgia
- 708 RAINES, ROBERT HUGH—1173 N. E. Cleveland Street, Clearwater, Florida
- 998 RAINS, EUGENE O.—4102 Bay-to-Bay Boulevard, Tampa 9, Florida
- 587 RALSTON, ROBERT E.—10th Floor, Schultz Building, Jacksonville, Florida
- 392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida
- 964 RAPPORT, MILTON H.—245 Shoreland Building, Miami, Florida
- 705 RASH, WINN P.—7706 Nebraska Avenue, Tampa 4, Florida
- 466 RAWLS, BERNARD DUPREE—1430 duPont Building, Miami, Florida
- 665 RAYMOND, HERMAN C.—219 Roper Building, Miami 32, Florida
- 743 REA, GRADY W., JR.—934 Central Avenue, St. Petersburg, Florida
- R- 22 READY, SAMUEL L.—1201-14 duPont Building, Miami 32, Florida
- R-222 REAMY, ROBERT L.—1825 Barnett National Bank Building, Jacksonville 2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 764 REEVES, JOHN DEAN—2134 Hollywood Boulevard, Hollywood, Florida
- 405 RESNEK, ABRAHAM—1820 S. W. 3rd Avenue, Miami, Florida
- 455 RHODES, WILLIAM B.—S. E. 1st Street and Avenue C, Belle Glade, Florida
- R- 56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida
- 51 RICHEY, MISS MARY LUELLA—Accounting Department, Florida State University, Tallahassee, Florida
- 250 RIEDERS, ROBERT M.—621 Florida Title Building, Jacksonville 2, Florida
- 485 RIFE, JOHN W.—200 Hall Building, 150 S. E. 2nd Avenue, Miami, Florida
- 735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida
- 305 RING, JOHN R.—1201-14 duPont Building, Miami 32, Florida
- 181 RING, R. WARNER—1202 duPont Building, Miami 32, Florida
- R-131 RINGEL, WILLIAM REED—910 N. E. 19th Avenue, Fort Lauderdale, Florida
- 801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida
- 440 RIVERS, JOSEPH FREDERICK, II—925 Barnett National Bank Building, Jacksonville, Florida
- 195 ROBERTS, CHARLES S.—602 Seybold Building, Miami, Florida
- 108 ROBERTSON, J. L.—132½ Volusia Avenue, Daytona Beach, Florida
- 632 ROBINSON, CAPT. WILLIS C., JR.—P. O. Box 587, Shalimar, Florida
- 491 ROCHE, QUENTIN C.—Mete-Mower Division, Detroit Harvester, Richmond, Indiana
- R-114 ROCHKIND, OSCAR—513 Ainsley Building, Miami, Florida
- 412 RODGERS, FREDERICK T.—514 Franklin St., Tampa, Florida
- 518 RODMAN, MAX H.—245 Shoreland Building, c/o Weber, Thompson and Lefcourt, Miami 3, Florida
- 49 ROEHSNER, GEORGE H.—Flagler Building, 416 Tampa Street, Tampa, Florida
- 778 ROGERS, WALTER REGINALD—c/o Morgan, Altemus and Barrs, Industrial National Bank Building, Miami, Florida
- 659 ROSEN, JERALD I.—Pan American Bank Building, 150 S. E. 3rd Avenue, Miami, Florida
- 883 ROSENBAUM, IRVING—10 N. E. 3rd Avenue, Miami, Florida
- R- 37 ROSENBERG, NATHAN—2329 Coral Way, Miami 45, Florida
- 823 ROSENTHAL, HERSCHEL—1122 duPont Building, Miami, Florida
- 407 ROTH, EDWARD S.—712 Ainsley Building, Miami, Florida
- 355 ROTH, LOUIS R.—712 Ainsley Building, Miami, Florida
- 323 RUSSELL, MAJOR CARLOS L.—Budget Division, OCA, Room 3 B675, The Pentagon, Washington, D. C.
- 416 RUSSELL, KENNETH G.—1343 Main Street, Sarasota, Florida
- 884 RUST, IRWIN C.—303 Roper Building, Miami, Florida
- 643 RYALS, LESTER JAMES—2702 Azeele Street, Tampa, Florida
- 297 RYAN, ELEANOR M.—1505 Metropolitan Bank Building, Miami 32, Florida
- 255 RYAN, JOHN F.—P. O. Box 1231, Jacksonville, Florida
- 411 RYAN, WILLIAM B.—Independent Life Building, Jacksonville, Florida
- 436 SACK, ELY J.—713 Florida Title Building, Jacksonville, Florida
- 832 SACLARIDES, C. P.—1186 N. E. Cleveland Street, Clearwater, Florida
- 719 SADOFF, MILTON—953 S. W. 1st Street, Miami 36, Florida
- 655 SAFER, PAUL J.—235 Lincoln Road, Suite 211, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida
- 744 SALATHE, FRANK PAUL—6 W. Chase Street, Pensacola, Florida
- 541 SALB, CHESTER E.—1405 First National Bank Building, Miami, Florida
- 516 SALTER, ABRAHAM J. — 1943 Hollywood Boulevard, Hollywood, Florida
- 278 SALTMARSH, THOMAS W.—6 W. Chase Street, Pensacola, Florida
- 668 SALZER, ERWIN STANTON—701 Times Building, St. Petersburg, Florida
- R- 50 SAMMONS, CLEM H., JR.—150 S. E. 2nd Street, Miami 32, Florida
- 715 SAMUELS, MARTIN—P. O. Box 457, N. W. Branch, Miami, Florida
- R- 88 SARAVAY, JACOB—245 Shoreland Building, Miami, Florida
- 279 SATHRE, FLOYD MAURICE—1953 - 71st Street, Miami Beach 41, Florida
- 579 SCARBOROUGH, OVID P., JR.—314 W. Monroe Street, Jacksonville, Florida
- 490 SCHAFER, ABRAHAM—Suite 216, 940 Lincoln Road, Miami Beach, Florida
- 897 SCHANFALD, SELWYN, c/o Joseph A. Post, 10 N. E. 3rd Avenue, Miami, Florida
- 979 SCHECHTER, JOSEPH M. JERRY—c/o Harry L. Davis, 704 Biscayne Building, Miami, Florida
- 667 SCHELL, J. POWELL—c/o Sea Pak Corporation, St. Simons Island, Georgia
- 949 SCHEMER, GERALD EUGENE — 409 Metcalf Building, Orlando, Florida
- R-132 SCHILD, BERTRAM—c/o David Stuzin & Company, Citizens Bank Building, Hialeah, Florida
- 565 SCHINE, JEROME A.—514 Franklin Street, Tampa 1, Florida
- R-109 SCHNEIDER, MILTON—7820 Mendello Street, Coral Gables, Florida
- 990 SCHOEDINGER, V. F.—1530 duPont Building, Miami, Florida
- R- 84 SCHOTT, ELWIN L. — Hollywood Federal Building, Hollywood, Florida
- 400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Florida
- R-133 SCHUELE, PHILIP J.—1825 Barnett National Bank Building, Jacksonville 2, Florida
- 26 SCHUYLER, W. L.—840 Ingraham Building, Miami, Florida
- R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
- 224 SCHWARTZ, GEORGE—4111 N. Miami Avenue, Miami 37, Florida
- 672 SCHWARTZ, GILBERT BRUCE—953 S. W. 1st Street, Miami 36, Florida
- 749 SCOTT, NED HOBSON—P. O. Box 16, Gainesville, Florida
- 784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
- 87 SELDEN, CHARLES B.—523 duPont Building, Miami 32, Florida
- 914 SELDINE, WILLIAM M.—c/o Philip W. Dilner, CPA, 414 Pan American Bank Building, Miami, Florida
- 819 SELIK, MRS. YOLANDE L. — 1016 Biarritz Drive, Miami Beach, Florida
- R-122 SEMMEL, CHARLES H.—1938 Harrison Street, Hollywood, Florida
- 965 SENNING, MRS. MAUDE—P. O. Box 506, Marathon, Florida
- 139 SENSENEY, CHARLES G.—6012 - 8th Avenue, N., St. Petersburg, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 264 SEVERY, EVERETT W.—4301 N. W. 7th Avenue, Miami 37, Florida
 760 SHARFF, DAVID D.—610 N. E. 124th Street, North Miami, Florida
 380 SHARMAN, VICTOR J.—1405 First National Bank Building, Miami, Florida
 625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
 448 SHEALY, ARTHUR L., JR.—525 Barnett Bank Building, Jacksonville 2, Florida
 107 SHELDON, E. RUSSELL—701 Times Building, St. Petersburg, Florida
 333 SHELDON, FRED MICHAEL—235 Lincoln Road, Miami Beach, Florida
 700 SHELTON, JOHN CONRAD—700 43rd Street, S., St. Petersburg, Florida
 438 SHELTON, JOHN WINSTON—10th Floor, Schultz Building, Jacksonville 2, Florida
 634 SHELTON, WOODROW W.—310 Seminole Building, Jacksonville, Florida
 915 SHENKMAN, BERNARD—123 N. W. 12th Avenue, Miami, Florida
 98 SHEPARD, LEE C.—1005 First Federal Building, St. Petersburg, Florida
 246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida
 381 SHEPPARD, HENRY W.—421 N. Bay Street, Eustis, Florida
 690 SHEPPARD, WILSON G.—421 N. Bay Street, Eustis, Florida
 568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
 426 SHINGLER, FRANKLIN S.—624 Hernando Street, Buena Vista, Georgia
 R-123 SHOEVERS, ELMER—145 Curtiss Parkway, Miami Springs, Florida
 966 SHRIBER, DAVID—214 N. W. 73rd Street, Miami, Florida
 509 SIDEN, NATHAN—5890 S. W. 100th Street, Miami 56, Florida
 211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia
 967 SIGMAN, ALAN—1701 duPont Building, Miami, Florida
 R- 54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
 638 SILVER, JACK—1113 Florida Title Building, Jacksonville 2, Florida
 805 SILVERMAN, MARK R.—414 Pierce Street, Tampa, Florida
 315 SIMKOWITZ, ISIDORE B.—420 Lincoln Road, Miami Beach, Florida
 423 SIMMON, JOHN H.—1707 West Casa Street, Tampa 6, Florida
 723 SIMON, GEORGE MORRIS—245 Shoreland Building, Miami, Florida
 709 SIMON, HAROLD E.—P.O. Box 1708, Miami, Florida
 272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
 508 SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida
 945 SKELTON, BENSON L., JR.—P. O. Box 2312, Tampa 1, Florida
 470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa 6, Florida
 R-223 SMETHURST, B. M.—204 Shoreland Building, Miami 32, Florida
 R- 55 SMILES, LOUIS—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
 669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
 330 SMITH, J. PAUL—P. O. Box 789, Tampa, Florida
 R- 63 SMITH, PAUL S.—1241 Ingraham Building, Miami 32, Florida
 698 SMITH, PLATT T.—122 W. Forsyth Street, Jacksonville, Florida
 417 SMITH, R. BOB—308 Tampa Street, Room 246, Tampa, Florida
 338 SMITH, RALPH Y.—1011 Independent Life Building, Jacksonville, Florida
 505 SMITH, WILLIAM MARSHALL, JR.—Box 1188, Cocoa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 168 SMOAK, PAUL R.—Suite 310, Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
- R-116 SORBER, CHARLES W.—602 Seybold Building, Miami 32, Florida
- 650 SOUTHERN, JIM EVANS—1201-14 duPont Building, Miami, Florida
- 551 SPANN, JULIUS H.—6 W. Chase Street, Pensacola, Florida
- 617 SPARKMAN, STEPHEN M., III—1747 Arlington Street, Sarasota, Florida
- 341 SPEAR, SIMEON D.—235 Lincoln Road, Miami Beach, Florida
- 294 SPERRY, JOSEPH A.—Sulphur Springs Hotel, Tampa, Florida
- 922 SPERRY, JOSEPH AUSTIN, III—203 S. 7th Street, Dade City, Florida
- R-115 SPITZER, STANLEY M.—60 South Shore Drive, Miami Beach, Florida
- 546 STAFFORD, WILLIAM H.—7th Floor, Exchange National Bank Building, Tampa, Florida
- 939 STAHL, HARVEY H.—1122 duPont Building, Miami, Florida
- 673 STEIN, MAX GEORGE—816 Congress Building, Miami, Florida
- 703 STEINLEN, JOHN J.—514 Franklin St., Tampa, Florida
- R- 77 STERN, ARNOLD J.—1002 Congress Building, Miami, Florida
- R- 49 STERNESHEIN, LEWIS—20 S. E. 3rd Avenue, Miami, Florida
- 524 STEWART, BASIL M., JR.—1201-14 duPont Building, Miami 32, Florida
- 337 STEWART, RICHARD H.—Box 3842, St. Petersburg, Florida
- 745 STILL, HOMER EDWIN, JR.—Jacksonville Area Chamber of Commerce, 604 Hogan Street, Jacksonville, Florida
- 602 STOCKTON, WILLIAM A., JR.—331-333 Pan-A Building, West Palm Beach, Florida
- 769 STOCKWELL, DAVID IVON—203 Professional Building, Fort Lauderdale, Florida
- 792 STOKES, ALBERT L. H.—1820 S. W. 3rd Avenue, Miami, Florida
- 499 STONEROCK, ROBERT FRANKLIN — 811 Magnolia Avenue, Orlando, Florida
- R- 90 STONESIFER, CHARLES C.—436 East Shore Drive, Clearwater, Florida
- 940 STRAWN, MAX MARSHALL—P.O. Box 1340, 801 Florida Theatre Building, St. Petersburg, Florida
- 737 STUBBS, WILLIAM OSCAR, JR.—P. O. Box 1050, Tampa, Florida
- 258 STUZIN, DAVID—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- R- 53 SULLIVAN, NORBERT P. — 610 Empire Building, St. Petersburg, Florida
- 610 SWEENEY, JOSEPH A.—1405 First National Bank Building, Miami 32, Florida
- 941 SWEET, DONALD J.—701 Times Building, St. Petersburg, Florida
- 131 TAIT, EDWARD B.—8017 N. E. 2nd Avenue, Miami 38, Florida
- 865 TAYLOR, CHARLES E., JR.—P. O. Box 471, Ft. Myers, Florida
- 892 TAYLOR, HAROLD COLEMAN — P. O. Box 1340, 801 Florida Theatre Building, St. Petersburg, Florida
- 821 TAYLOR, CHARLES L.—1214 N. 26th Avenue, Hollywood, Florida
- 968 TENENBAUM, MORRIS A.—1080 N. E. 175th Street, North Miami Beach, Florida
- R- 28 TERRY, LELAND E.—1030 duPont Building, Miami, Florida
- 631 THOMPSON, MRS. BETH M.—919 So. Miami Avenue, Miami 32, Florida
- 389 THOMPSON, EDGAR B.—245 Shoreland Building, Miami, Florida
- 822 THOMSON, THOMAS L.—1201 duPont Building, Miami, Florida

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- 657 THORPE, HARRY R.—220 Catalonia Avenue, Coral Gables, Florida
 465 TOMLINSON, ALLEN, III—1701-17 duPont Building, Miami, Florida
 640 TORNWALL, GEORGE E., JR. — 801 Florida Theatre Building,
 Tampa, Florida
 475 TRIPLETT, JOSEPH I.—Box 176, Green Cove Springs, Florida
 286 TRIPLETT, THOMAS EDWARD — 338 N. Main Street, Orlando,
 Florida
 450 TRIPP, CARL G.—Broderick Building, Lakeland, Florida
 830 TRIVETT, VICTOR G. — Controller, University of Miami, Coral
 Gables, Florida
 233 TRUMBO, SILAS B.—811 N. Magnolia Avenue, Orlando, Florida
 R- 45 TRUMBOWER, JERROLD S.—P. O. Box 1605, Rutland Building,
 14 E. Washington Street, Orlando, Florida
 154 TURNBURKE, H. M. — 1173 N. E. Cleveland Street, Clearwater,
 Florida
 562 TURNER, JOHN AMOS—601 Hawthorne Trail, Lakeland, Florida
 697 TURNER, LESLIE—401 Robertson Building, Ocala, Florida
 496 TURNEY, JOHN P.—Firestone Tire & Rubber Co., 116 Lee Street,
 Jacksonville, Florida
 351 TYLER, W. J.—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida
 553 TYSON, HIRAM LYNTON—1565 Atlantic Boulevard, Jacksonville 7,
 Florida
 344 TYTELL, BERNARD—307 Roper Building, Miami, Florida
 871 ULMER, ESTEN A.—201 Plaza Building, Miami, Florida
 577 URBAN, O. RICHARD—1007 Barnett Bank Building, Jacksonville,
 Florida
 138 VALDES, JAMES F.—Morris-Pioneer Building, 1224 Manatee Avenue,
 West, Bradenton, Florida
 280 VALDES, ROBERT E.—7th Floor, Exchange National Bank Building,
 Tampa 2, Florida
 149 VARNEDOE, I. J.—2223 Oak Street, Jacksonville 4, Florida
 501 VASS, GEORGE T.—501 Morgan St., Tampa, Florida
 598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida
 336 VILLANEUVA, FENOR—1680 S. W. 15th Street, Miami, Florida
 R- 61 VINEYARD, VERNON F. — 203 Coker Building, Winter Haven,
 Florida
 793 VOGELSANG, PAUL PHILLIP, JR.—2134 Hollywood Boulevard,
 Hollywood, Florida
 834 VOGT, ROBERT G.—236 N. Ridgewood Avenue, Daytona Beach,
 Florida
 R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami 32, Florida
 731 WAAS, MAXWELL—1200 S. W. 1st Street, Miami, Florida
 523 WACHA, FRANK A.—Post Office Building, Box 1175, Stuart, Florida
 646 WAGNER, FRED R., JR.—P. O. Box 935, Tallahassee, Florida
 539 WAITE, ROBERT S.—100 N. E. 3rd Avenue, Ft. Lauderdale, Florida
 486 WALKER, KENNETH D.—1701-17 duPont Building, Miami, Florida
 612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
 684 WALLACH, HERBERT P., JR.—407 Lincoln Road, Miami Beach,
 Florida
 593 WALSH, LEON GEORGE, JR.—807 Tampa Theatre Building, Tampa
 2, Florida
 43 WALTON, WILLIAM O. — 220 Catalonia Avenue, Coral Gables,
 Florida
 310 WALZ, RAY J.—220 Miracle Mile, Coral Gables, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

- 802 WARD, CHARLES H.—P. O. Box 2029, Montgomery, Alabama
R- 62 WARD, HARVEY D.—236 -4th Avenue N., Safety Harbor, Florida
299 WARD, J. T.—10th Floor, Schultz Building, Jacksonville, Florida
174 WARMACK, WILLIAM J.—3000 Landover Street, Alexandria, Virginia
209 WASSERMAN, SIDNEY—420 Lincoln Road, Miami Beach, Florida
162 WEATHERS, JOHN C.—Hall Building, 150 S. E. 2nd Street, Miami
32, Florida
R- 36 WEAVER, JAMES S.—118 E. Broadway, Ocala, Florida
393 WEBB, J. HOWARD—P. O. Box 226, S. Miami, Florida
R- 5 WEBER, OTTO F.—245 Shoreland Building, Miami, Florida
666 WEBSTER, NORMAN A.—c/o Ungar Buick Co., 1201 N. E. 2nd
Avenue, Miami 32, Florida
663 WEIDLING, ROLF S.—201 Radio Center Building, Fort Lauderdale,
Florida
R-110 WEIDMANN, PAUL BOWEN—915 Whiting, Tampa, Florida
R- 19 WEINBERG, MORRIS W.—509 Ainsley Building, Miami 32, Florida
288 WEINER, BENJAMIN—1625 duPont Building, Miami, Florida
654 WEINER, IRVING J.—1625 duPont Building, Miami, Florida
361 WEINER, MILTON—3020 S. W. 4th Avenue, Miami 45, Florida
656 WEINER, SAMUEL—504 Biscayne Building, Miami, Florida
980 WEINTRAUB, BERNARD B.—710 Biscayne Building, Miami, Florida
917 WEISBARD, RALPH W.—c/o Weber, Thompson & Lefcourt, Shore-
land Building, Miami, Florida
609 WEISGLASS, JACK—1996 S. W. 1st Street, Miami 35, Florida
R- 95 WEISS, HARRY J.—338 N. Main Street, Orlando, Florida
99 WEISS, PAUL J.—1002 Security Building, Miami 32, Florida
747 WELCH, GEORGE DALE—523 duPont Building, Miami, Florida
517 WELLISCH, KURT—1414 Congress Building, Miami, Florida
339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida
283 WELLS, H. IRVIN—215 American Building, Orlando, Florida
497 WELLS, HAROLD E.—701 Times Building, St. Petersburg, Florida
621 WELLS, MAXWELL W., JR. — 215 American Building, Orlando,
Florida
695 WENTWORTH, AUBREY DEAN—1921 Magnolia Drive, Tallahassee,
Florida
495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jack-
sonville 2, Florida
885 WHEELING, W. KEITH—Room 218, 7210 Red Road, South Miami 43,
Florida
581 WHITE, ROBERT N. — Masonic Building, P. O. Box 246, Cocoa,
Florida
918 WHITELOCK, WILLARD H.—840 Ingraham Building, Miami, Florida
130 WHITFIELD, GEORGE B. — 345 Merchandise Mart, Chicago 54,
Illinois
R-107 WHYTE, NELSON L.—8017 N. E. 2nd Avenue, Miami 38, Florida
R- 78 WICKS, CHARLES FRANKLIN—501 Magnolia Avenue, Orlando,
Florida
318 WIENER, ABRAHAM B.—1002 Congress Building, Miami, Florida
839 WIENER, MARVIN I.—1002 Congress Building, Miami, Florida
394 WILEY, C. ARTHUR—11th Floor, Langford Building, Miami 32,
Florida
21 WILKINS, MARTIN L.—106½ E. Main Street, Lakeland, Florida

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- 675 WILLIAMS, DONALD KISTLER—2691 N. W. 7th Street, Miami, Florida
- 354 WILLIAMS, ELMO H. — 806 Metropolitan Bank Building, Miami, Florida
- 281 WILLIAMS, GEORGE H., JR.—203 Coker Building, Winter Haven, Florida
- 951 WILLIAMS, JOSEPH T., JR.—825 W. St. Augustine Street, Tallahassee, Florida
- 582 WILLIAMS, WILLARD E.—112 E. University Avenue, Citizens Bank Building, Gainesville, Florida
- 886 WILLIFORD, KAY REECE—419 Magnolia Avenue, Orlando, Florida
- 401 WILLIS, BRYAN M.—State Auditor, Capitol, Tallahassee, Florida
- 746 WILLIS, DON FOSTER—408 Jenks, P. O. Box 327, Panama City, Florida
- 887 WILPON, ARNOLD F.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 627 WILSON, ALLAN P.—924 Lincoln Road, Miami Beach, Florida
- 919 WILSON, JAMES H.—Suites 5 & 6, Building F, Times Square, Fort Lauderdale, Florida
- 428 WINN, WOODSON O.—219 Love Building, Delray Beach, Florida
- 282 WINTERBURN, JACK R.—1403 Barnett Bank Building, Jacksonville 2, Florida
- 462 WINTERS, ARTHUR L.—1401 S. W. 1st Street, Miami 35, Florida
- 478 WITTENSTEIN, JOSEPH—409 Metcalf Building, Orlando, Florida
- 404 WOLFE, WILLIAM A.—521½ S. Andrews Avenue, Fort Lauderdale, Florida
- 662 WOOD, HAYES B.—1010 Biscayne Building, Miami, Florida
- 969 WOOLFE, WALTER L.—Route 6, Box 257, Jacksonville 7, Florida
- 970 WOOTEN, THOMAS WARREN — c/o Pentland and Cowles, 914 Pierce Street, Tampa, Florida
- 888 WRAY, WILLIAM K.—1530 duPont Building, Miami, Florida
- 889 WRIGHT, CARROLL DELOS, JR.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville 2, Florida
- 633 WRIGHT, THOMAS C.—310 Seminole Building, Jacksonville, Florida
- 403 WRIGHT, WILLIAM R.—1701 duPont Building, Miami, Florida
- 890 YALMAN, Maurice Lee—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 573 YARBOROUGH, JAMES L., JR.—101 Barger Building, 5940 S. W. 73rd Street, South Miami 43, Florida
- 806 YARBROUGH, ORIN S.—c/o C. P. Saclarides, 1186 N. E. Cleveland Street, Clearwater, Florida
- 776 ZAIAC, MANUEL—3402 N. W. 17th Avenue, Miami 42, Florida
- 825 ZALPH, BYRON—1409 N. W. 7th Avenue, Miami, Florida
- 971 ZIFFER, EWALD—c/o Arthur Singer, CPA, 311 Lincoln Road, Miami Beach, Florida
- 651 ZITTRER, JOSEPH—305 N. W. 27th Avenue, Miami, Florida
- 891 ZUKOWSKA, WILHELMINA H.—1422 Cadiz Avenue, Coral Gables, Florida

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Authorized to Practice
Their Profession in the State of Florida
For the Year 1957

- AHRANO AND HOSFORD—201 Title Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- ALLEN & ALLEN—Petroleum Building, Tallahassee, Florida; Perry, Florida;
1529 - 20th St., Vero Beach, Florida
E. C. Allen, C.P.A.; Donald G. Allen, C.P.A.
- ALLEN AND GILLIAM—19 Collier Arcade, Box 1471, Ft. Myers, Florida
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- AYERS, JUREIT & BOND—Washington National Building, 3300 Ponce deLeon
Boulevard, Coral Gables, Florida
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- BAGGETT AND BARFIELD—204 West Chase Street, Pensacola, Florida
Marvin L. Baggett, C.P.A.; David C. Barfield, C.P.A.
- BATEMAN AND JEFFRIES—Bank Plaza Building, Riviera Beach, Florida
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.
- BEARDEN & MILLER—3361 S. W. 3rd Avenue, Miami, Florida; 432 N. Wash-
ington Ave., Homestead, Florida
Ralph H. Bearden, Jr., C.P.A.; Howard N. Miller, C.P.A.
- BIEBRICH AND PARKER—11th Floor, Langford Building, Miami, Florida
Edward J. Biebrich, C.P.A.; Robert Parker, C.P.A.
- BIGHAM AND CARTER—501 Jackson Street, Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- HARRY BLUMIN & COMPANY—407 Lincoln Road, Miami Beach 39, Florida
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.;
Robert A. Becker, C.P.A.; Franz Allina, C.P.A.; Seymour Brookmyer, C.P.A.
- RUSSELL S. BOGUE & COMPANY — 501 Morgan Street, P. O. Box 2312,
Tampa, Florida; 801 Florida Theatre Building, St. Petersburg, Florida
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George T. Vass, C.P.A.; George E. Tornwall, Jr., C.P.A.; E. S. Campbell,
C.P.A.; W. J. Hunsberger, C.P.A.
- BOLGER & FISHER—447 Pan American Bank Building, Miami, Florida
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.; Charles B. Fisher,
C.P.A.
- BOONE & KILGORE—221 N. Ivanhoe Blvd., P. O. Box 751, Orlando, Fla.
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- BRADLEY & TRIPLETT—7 N. Orange Avenue, Green Cove Springs, Florida
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- BROMBERG, ARONOW & COMPANY—1000 Lincoln Road, Miami Beach
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; David B. Hipsman, C.P.A.
- BROWN AND PATRICK—600 S. Edgewood Avenue, Jacksonville 5, Florida
Daniel L. Patrick, Jr., C.P.A.; Ronald J. Brown, C.P.A.
- BUNTING, COMER & COMPANY—Park Avenue at Scenic Hwy., Lake Wales,
Fla.
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingley, Jr.,
C.P.A.
- BUNTING, COMER & TRIPP—Broderick Building, Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- COCHRANE & COCHRANE—200 Professional Building, Ft. Pierce, Florida
J. P. Cochrane, Jr., C.P.A.; Robert F. Cochrane, C.P.A.

- COLLEY & TRUMBOWER—Rutland Building, 14 E. Washington Street, Orlando, Florida
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.; Arnold Howell, C.P.A.
- COOPERMAN AND RUST—300 Roper Building, 20 S. E. 3rd Avenue, Miami, Florida
Monroe L. Cooperman, C.P.A.; Irwin C. Rust, C.P.A.
- CREEL & DENNISON—505 Brent Annex, Pensacola, Fla.
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.
- CROWN & McCRILLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.
- W. O. DALEY & CO.—419 Magnolia Ave., Orlando, Fla.
W. O. Daley, C.P.A.; K. E. Hartsaw, C.P.A.
- DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.; Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- DAVIS, LUNDY AND MINNICH—213 S. Baylen Street, Pensacola, Florida
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.; Harold L. Minnich, C.P.A.
- DAVIS & SILVER—1113 Florida Title Building, Jacksonville, Florida
Aaron Davis, C.P.A.; Jack Silver, C.P.A.
- DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- WILBUR F. DIVINE & COMPANY—711 Guaranty Bldg., West Palm Beach, Fla.
Wilbur F. Divine, C.P.A.; Gerald L. Hawkins, C.P.A.
- DIXON & LONG—3575 W. Flagler Street, Miami, Florida
Orville W. Dixon, C.P.A.; Melvin E. Long, C.P.A.
- FREDERIC DUNN-RANKIN & CO. — Post Office Box 986, Winter Park, Florida
F. Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- EDMISTON AND MCGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.
- EVANS & CASHWELL—55 East Livingston Avenue, Orlando, Florida; Knowel Building, Winter Park, Florida
A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.
- FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- GASSNER & McLEAN—821 Florida National Bank Bldg., St. Petersburg, Florida
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- GOODRICH & VARNEDOE—2223 Oak Street, Jacksonville 4, Florida
Charles H. Goodrich, C.P.A.; Ira J. Varnedoe, C.P.A.
- GREENE AND OSBURN—617 Sanford Atlantic National Bank Bldg., Sanford, Fla.
Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- GUIDA & LITTLE—Suite 209, 518 Tampa Street Building, Tampa, Florida
Angelo Guida, C.P.A.; Robert M. Little, C.P.A.
- HALL & FISHER—10th Floor Schultz Building, 118 W. Adams Street, Jacksonville, Florida
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.; R. E. Ralston, C.P.A.; R. W. Gordon, C.P.A.

- JOSEPH HARTMAN & ASSOCIATES—730 Lynch Building, Jacksonville, Florida
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.
- HARVEY & HARVEY—Stovall Professional Building, P. O. Box 2109, Tampa, Florida
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.; William Kendall Baker, C.P.A.
- HECK & HASENCAMP—2012 Ponce deLeon Boulevard, Coral Gables 34, Florida
James M. Heck, C.P.A.; James R. Hasencamp, C.P.A.
- HERRIS AND ROSEN—209 Pan American Bank Building, Miami, Florida
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- HIMES & HIMES—P. O. Box 1585, West Palm Beach, Florida; 6 S.E. 5th Avenue, Delray Beach, Florida; DeHon Building, Stuart, Florida
Whitney B. Himes, C.P.A.; S. Hilburn Himes, C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.; Frederic T. DeHon, C.P.A.
- HIRSCH & KOHN—1218 Washington Avenue, Miami Beach, Florida
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- HOGLE & VOGT—236 North Ridgewood Avenue, Daytona Beach, Florida
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- JAMES D. A. HOLLEY & COMPANY—Washington Square Bldg., P. O. Box 1077, Tallahassee, Florida; 807 Tampa Theatre Building, Tampa 2, Florida
James D. A. Holley, C.P.A.; V. Dudley Glover, Jr., C.P.A.; Leon G. Walsh, Jr., C.P.A.; M. A. Barineau, C.P.A.; Robert T. Gravely, C.P.A.
- JAMES & HARRIS—122 W. Forsyth Street, Jacksonville, Florida
Benjamin E. James, C.P.A.; Lewis E. Magee, C.P.A.; Platt T. Smith, C.P.A.
- JOHNSON & COMPANY—2099 Park Street, Jacksonville, Florida
Charles W. Johnson, Jr., C.P.A.; H. Preston Durland, C.P.A.
- KURTZ & MARTIN—111 East Robinson Avenue, Orlando, Florida
Howard E. Kurtz, C.P.A.; William Robert Martin, C.P.A.
- LAWLOR AND LIST—200 Lake Avenue, Lake Worth, Florida
Harold J. Lawlor, C.P.A.; Joel List, C.P.A.
- LEAVY AND EBER—1750 S. W. 3rd Ave., Miami, Fla.
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- LESTER & KENNEDY—Philips Professional Building, Winter Haven, Florida
A. Gilbert Lester, C.P.A.; Robert L. Kennedy, C.P.A.
- LEVINE, COHN & SHENKMAN—123 N. W. 12th Avenue, Miami, Florida
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.; Bernard Shenkman, C.P.A.
- REX MEIGHEN & COMPANY—7th Floor, Exchange National Bank Building, Tampa 2, Florida
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; Mickey Rex Meighen, C.P.A.
- MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079, Jacksonville, Fla.
Claude K. Milligan, C.P.A.; J. W. Burke, C.P.A.; George L. Milligan, C.P.A.; Joseph F. Rivers, II, C.P.A.
- M. A. MONTENEGRO & COMPANY—514 Franklin Street, P. O. Box 789, Tampa, Florida; P. O. Box 1188, Cocoa, Florida
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- MORGAN, ALTEMUS & BARRS—Industrial National Bank Bldg., 25 W. Flagler Street, Miami, Florida
Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; R. Grady Barrs, C.P.A.
- MORRIS AND GRACE—216 Catalonia Avenue, Coral Gables 34, Florida
Clarence C. Morris, C.P.A.; Richard C. Grace, C.P.A.

- OSBURN AND GREENE—210 E. Colonial Drive, Orlando, Fla.
J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.
- PARKER, BERNSTEIN & HENRIQUEZ—608 Chamber of Commerce Bldg., Miami, Fla.
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bernstein, C.P.A.
- PENTLAND & COWLES—414 Pierce Street, Tampa, Florida
Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.; Robert Pentland, Jr., C.P.A.
- PENTLAND, PURVIS, KELLER & CO. — 1701-17 duPont Building, Miami, Florida; 408 Broward National Bank Building, Fort Lauderdale, Florida; 11-16 Storer Bldg., Leesburg, Florida
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; Clayton L. Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.; Walter P. Davidson, C.P.A.; Joel G. Brown, C.P.A.; Conrad Demro, Jr., C.P.A.; Earl L. Henrichs, C.P.A.; E. Nolan Johnson, C.P.A.; John L. Fahs, C.P.A.; G. Bland Leach, C.P.A.
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Lewis Pomerantz, C.P.A.; Barnet Levitt, C.P.A.
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Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.
- POWERS & REA—934 Central Avenue, St. Petersburg, Florida
W. F. Powers, C.P.A.; G. W. Rea, Jr., C.P.A.
- PURVIS, GRAY & POWERS—200 N.E. 1st Street, P. O. Box 16, Gainesville, Florida
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.; Frank J. Miles, C.P.A.; John G. F. Knight, C.P.A.
- QUENTIN & BLAKE—205 Datura Street, West Palm Beach, Florida
Lawrence D. Quentin, C.P.A.; Cecil R. Blake, C.P.A.
- RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- RIEDERS, FINK & COMPANY—Florida Title Building, Jacksonville, Florida; Robertson Building, Ocala, Florida
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Bertram H. Kaplan, C.P.A.; Leslie C. Turner, C.P.A.
- RING, MAHONY & ARNER—1201-16 duPont Building, Miami 32, Florida; 522 Barnett National Bank Bldg., Jacksonville, Florida; 311 Broward National Bank Bldg., Ft. Lauderdale, Florida
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; John R. Ring, C.P.A.; A. I. Hemmings, C.P.A.; J. W. Kindelan, C.P.A.; B. M. Stewart, Jr., C.P.A.; S. L. Ready, C.P.A.; Arthur L. Shealy, Jr., C.P.A.
- ROBERTS & MORROW—520 Seybold Building, Miami, Florida
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.
- ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.
- SADOFF AND SCHWARTZ—953 S. W. 1st Street, Miami 36, Florida
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.
- SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.; 106 E. 4th St., Panama City, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.
- SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.

- SHELDON, CURRY, CANNING & WELLS—701 Times Building, St. Petersburg, Florida
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Harold E. Wells, C.P.A.; Wilbert R. Canning, C.P.A.; E. Stan Salzer, C.P.A.
- SHEPARD & KLANDERMAN—1005 First Federal Building, St. Petersburg, Florida
Lee C. Shepard, C.P.A.; Gerald E. Klanderman, C.P.A.
- SHEPPARD & SHEPPARD—421 N. Bay Street, P. O. Box 957, Eustis, Florida;
Room 8, Kilgore Building, Leesburg, Florida
Henry W. Sheppard, C.P.A.; Wilson G. Sheppard, C.P.A.
- SHILLINGTON & FAY—550 Brickell Avenue, Miami, Florida
Hugh B. Shillington, C.P.A.; Gilbert J. Fay, C.P.A.
- SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- SMITH & BRALEY—308 Tampa Street, Tampa, Florida
R. Bob Smith, C.P.A.; William J. Braley, C.P.A.
- SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.
- SMOAK, DAVIS & NIXON—310 Seminole Bldg., Jacksonville 2, Florida
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.
- SMOAK, DAVIS & NIXON—212 Todd Building, Ocala, Florida
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.; Walter L. Woolfe, C.P.A.
- SPEAR, SHELDON & COMPANY—235 Lincoln Road, Miami Beach, Florida
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.
- SPERRY AND SPERRY—Post Office Box 942, 203 S. 7th St., Dade City, Florida
Joseph A. Sperry, C.P.A.; A. Justin Sperry, C.P.A.
- STONEROCK & TRUMBO—Post Office Box 1908, 811 Magnolia Ave., Orlando, Florida
Robert F. Stonerock, C.P.A.; Silas B. Trumbo, C.P.A.
- DAVID STUZIN & COMPANY—Citizens Federal Savings Bldg., 400 Hialeah Drive, Hialeah, Florida
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines, C.P.A.
- TYLER AND RIFE—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.
- TYSON AND MEEK—1565 Atlantic Boulevard, Jacksonville, Florida
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.; Emory L. Meek, C.P.A.
- VALDES & JOHNSON—1224 Manatee Avenue, W., Bradenton, Florida
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.; Richard W. Pratt, C.P.A.
- VINEYARD AND COMPANY—203 Coker Building, Winter Haven, Florida
V. F. Vineyard, C.P.A.; G. H. Williams, Jr., C.P.A.; Raymond Patrick, C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEBER, THOMPSON & LEFCOURT—245 Shoreland Building, Miami, Florida
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.
- WEINBERG & FELD—509 Ainsley Building, Miami, Florida
Morris W. Weinberg, C.P.A.; Max P. Feld, C.P.A.

WEISGLASS AND MARDER—1996 S. W. 1st Street, Miami 35, Florida
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.

WICKS, THOMPSON & BROWNYARD—501 Magnolia Ave., Orlando, Florida
Beth M. Thompson, C.P.A.; Charles F. Wicks, C.P.A.; George A. Brownyard,
C.P.A.

WIENER & STERN—1002 Congress Building, Miami 32, Florida
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.

WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.

WILLIAMS AND KAISER—117 N. E. 1st Avenue, 806 Metropolitan Bank Building,
Miami, Florida

Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.

WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Building, Orlando,
Florida

Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1957

P.A.
Certificate
Number

- 359 ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
- 362 BARNES, M. H.—702 Citizens & Southern National Bank Bld., Atlanta,
Georgia
- 108 BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank
Bldg., Jacksonville, Florida
- 7 BOYLE, JOHN C.—517-19 Edgmont Avenue, Chester, Penn.
- 353 CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
- 122 DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Florida
- 234 DEVLIN, PHILIP—P. O. Box 83, 220 North 7th Street, Palatka, Florida
- 19 DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Florida
- 235 DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Florida
- 341 DUNN, MOREY—714 Florida Avenue, West Palm Beach, Florida
- 473 FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Florida
- 128 FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Florida
- 131 FOYE, ARTHUR B.—67 Broad St., New York 4, N. Y.
- 133 GANE, O. A.—315 Fern Street, West Palm Beach, Florida
- 244 GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Florida
- 466 GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Florida
- 380 GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
- 249 HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
- 34 HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
- 143 HORWATH, ERNEST B.—Horwath & Horwath, 1225 duPont Bldg.,
Miami, Fla.
- 147 HORWATH, JOHN N.—Horwath & Horwath, 212 Marine Bank and
Trust Co., Building, Tampa, Florida
- 356 JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Florida
- 392 LEPPARD, WILLIAM M.—1430 W. Peachtree Street, N. W., Atlanta,
Georgia
- 276 MARTZ, ROLLIE C.—2047 - 21st Ave., N., St. Petersburg, Florida
- 272 McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Florida
- 401 MILLER, GEORGE B.—9060 N. E. 6th Ave., Miami, Florida
- 292 PACE, MURL E.—254 So. Orange Avenue, Orlando, Florida
- 299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
- 66 PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 215 American Bldg.,
P. O. Box 3667, Orlando, Florida
- 421 SAWYER, CLIFTON A.—2141 Elmwood Avenue, Norwood 7, Rhode
Island
- 177 SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
- 467 SCHWERTDFEGER, GEORGE—206 W. Lafayette Street, Tampa,
Florida
- 188 TOTH, LOUIS—Horwath & Horwath, 1225 duPont Bldg., Miami, Fla.

Alphabetical List of Firms of PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1957**

HASKINS & SELLS—1825 Barnett National Bank Building, Jacksonville, Florida
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon
M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

HORWATH AND HORWATH—1333 duPont Building, Miami, Florida; 408
Broward National Bank Building, Ft. Lauderdale, Florida
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon
Kane, C.P.A.; I. L. de Naray, C.P.A.

PRIBBLE, WELLS & LANEY—215 American Bldg., P. O. Box 3667, Orlando,
Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; A. A.
Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.; George J. Baer, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1957

AVON PARK

ENGLAND, WILLIAM R., C.P.A.;
9 N. Florida Avenue

BARTOW

HAINES, LELAND H., C.P.A.; Resident Office, Auditor General, USAF
NUNEZ, GEORGE T., C.P.A.; 115 E. Summerlin Street

BELLE GLADE

BAMFORD, WALTER C., C.P.A.;
Elsberry Building
RHODES, WILLIAM B., C.P.A.; S. E. 1st Street & Avenue C.

BRADENTON

HENSON, M. GLENN (MISS), P.A.;
310 Professional Building, 1023 Manatee Avenue, W.
JOHNSON, HAROLD C., C.P.A.; 219 4th Avenue, E.
OGILBY, JOHN JOSEPH, C.P.A.;
421 - 21st Street, W.
PRATT, RICHARD WYATT, C.P.A.;
c/o Valdes & Johnson, 1224 Manatee Avenue, W.
VALDES, JAMES F., C.P.A.; Morris-Pioneer Building, 1224 Manatee Avenue, W.

CITRA

LILLARD, URBAN L., C.P.A.; Route 2, Box 72-B

CLEARWATER

BROCK, CHARLES A., C.P.A.; 1173 N. E. Cleveland Street
CROWN, WILLIAM E., JR., C.P.A.;
126 Legal Building, 422 Cleveland Street
McCRILLUS, ROBERT M., C.P.A.;
126 Legal Building, 422 Cleveland Street
RAINES, ROBERT HUGH, C.P.A.;
1173 N. E. Cleveland Street
SACLARIDES, C. P., C.P.A.; 1186 N. E. Cleveland Street
STONISFER, CHARLES C., C.P.A.;
436 East Shore Drive
TURNBURKE, H. M., C.P.A.; 1173 N. E. Cleveland Street

YARBROUGH, ORIN S., C.P.A.;
c/o C. P. Saclarides, 1186 N. E. Cleveland Street

COCOA

DAVIES, DANIEL R., C.P.A.; Post Office Box 1188
SMITH, WILLIAM MARSHALL, JR., C.P.A.; Post Office Box 1188
WHITE, ROBERT N., C.P.A.; Masonic Building, P. O. Box 246

DADE CITY

SPERRY, JOSEPH AUSTIN, III, C.P.A.; 203 S. 7th Street

DAVENPORT

HICKMAN, WILLIAM P., C.P.A.;
P. O. Box 261

DAYTONA BEACH

BURGESS, JOHN H., C.P.A.; Sea Isle Building, 100 Broadway
DERBY, A. STEUART, JR., C.P.A.;
356 S. Beach Street
GENTER, FRANK M., C.P.A.; 849 Wingate Building, 118½ Volusia Avenue
GREENE, SINGLETON L., C.P.A.;
356 South Beach Street
HOGLE, FRANCIS M., JR., C.P.A.;
236 N. Ridgewood Avenue
MANVILLE, FREDERICK G. H., C.P.A.; 533 Seabreeze Boulevard.
MAY, ALBERT L., C.P.A.; 205 River-view Boulevard
MAY, ROBERT DOUGLAS, C.P.A.;
205 Riverview Boulevard
PIERCE, JOHN E., JR., C.P.A.; 330 Bostwick Avenue
ROBERTSON, J. L., C.P.A.; 132½ Volusia Avenue
VOGT, ROBERT G., C.P.A.; 236 N. Ridgewood Avenue

DELAND

BEIGHTS, DR. DAVID MIERS, C.P.A.; Stetson University
GOMILLION, AUBREY E., C.P.A.;
215 Conrad Building
MILLER, DAVID W., C.P.A.; White-hair Building

DELRAY BEACH

KIRKTON, JOHN F., C.P.A.; 18 S. E.
4th Avenue
WINN, WOODSON O., C.P.A.; 219
Love Building

EUSTIS

SHEPPARD, HENRY W., C.P.A.;
421 N. Bay Street
SHEPPARD, WILSON G., C.P.A.;
421 N. Bay Street

FT. LAUDERDALE

BURKE, WILLIAM J., C.P.A.; 311
Broward National Bank Building
COFFMAN, LOWELL HUGH, JR.,
C.P.A.; c/o Ring, Mahony & Arner,
311 Broward National Bank Building
COLEMAN, RAYMOND C., C.P.A.;
203 Hector Building
CONLON, LYNDON C., C.P.A.; 408
Broward National Bank Building
DELLA-DONNA, ALPHONSE, C.P.
A.; c/o Horwath & Horwath, 409
Broward National Bank Building
ELLYSON, ROBERT C., C.P.A.; 840
Wyoming Avenue
FOWLER, MARY R. (MRS), C.P.A.;
c/o Ray C. Coleman, C.P.A., P. O.
Box 699
GOTTLIEB, MURRAY JAMES,
C.P.A.; Bryan Arcade Building
GUIDO, GENE J., C.P.A.; 3210 West
Broward Boulevard
HARRINGTON, ALFRED D., JR.,
C.P.A.; c/o Ring, Mahony & Arner,
311 Broward National Bank Building
HENSON, J. LEWIS, C.P.A.; 113 S. E.
2nd Street
HOCH, JOEL, C.P.A.; Suite 506 Pro-
fessional Building, Sunrise Center
KANE, C. VERNON, C.P.A.; 408
Broward National Bank Building
KLEIN, M. SYLVESTER, C.P.A., 201
Radio Center Building
LINDFORS, CHARLES H., C.P.A.;
100 N. E. 3rd Avenue
MARSHALL, BYRD FARMER,
C.P.A.; 2607 Key Largo Lane
MAURER, W. S., C.P.A.; 405 First
Federal Building
MAXWELL, RAYMOND R., C.P.A.;
910 N. E. 19th Avenue
PHILLIPS, JOSEPH E., C.P.A.; 203
Radio Center Building
RINGEL, WILLIAM REED, C.P.A.;
910 N. E. 19th Avenue

STOCKWELL, DAVID IVON, C.P.A.
203 Professional Building
WAITE, ROBERT S., C.P.A.; 100 N.
E. 3rd Avenue
WEIDLING, ROLF S., C.P.A.; 201
Radio Center Building
WILSON, JAMES H., C.P.A.; Suites
5 & 6, Building F, Times Square
WOLFE, WILLIAM A., C.P.A.;
521½ S. Andrews Avenue

FORT MYERS

ALLEN, GEORGE E., C.P.A.; 19
Collier Arcade
BROWN, EADWARD M., C.P.A.;
1555 Carson Street
GILBERT, DONALD E., C.P.A.; 1555
Carson Street
GILLIAM, REXFORD W., C.P.A.; 19
Collier Arcade
KERFOOT, RONALD, C.P.A.; 2948
Calvin Boulevard
TAYLOR, CHARLES E., JR., C.P.A.;
P. O. Box 471

FORT PIERCE

GOFF, GEORGE E., C.P.A.; 230 Raul-
erson Building
RIPLEY, CLARENCE B., C.P.A.; P.
O. Box 346
McALPIN, IRA M., JR., C.P.A., 207½
Orange Avenue

FORT WALTON BEACH

BRYAN, RICHARD BRENTWOOD,
C.P.A.; c/o Creel & Dennison, 210-211
Patton Building

GAINESVILLE

ANDERSON, CARL A., C.P.A.; 1515
Northwest 41st Road
ANSLEY, AUGUSTUS E., C.P.A.;
402 Northwest 36th Street
BENTON, HUGH H., C.P.A.; 630 N.
W. 34th Terrace
BLACKBURN, JOHN OLIVER,
C.P.A.; 1225 S. W. 2nd Avenue
CARSON, MARION, C.P.A.; 123 N.
W. 23rd Street
CRIPPEN, ALBERT H., JR., C.P.A.;
P. O. Box 16
CUNNINGHAM, DUDLEY H.,
C.P.A.; Citizens Bank Building
DENNARD, ROBERT LEE, C.P.A.;
Accounting Dept., School of Business
Administration, U. of F.
GRAY, HOWARD W., C.P.A.; 200
N. E. 1st Street

HICKS, EMILY C. (MRS.), C.P.A.;
124 N. W. 20th Drive

KNIGHT, JOHN G. F., C.P.A.; P. O.
Box 16

MILES, FRANK J., C.P.A.; 200 N. E.
1st Street

MOORE, JAMES FRANCIS, C.P.A.;
1418 N. W. 17th Street

PATTON, WILLIAM M., C.P.A.; 200
N. E. 1st Street

POWERS, EARL P., C.P.A.; 200 N. E.
1st Street

PRESSER, EDWIN, C.P.A.; Flavet
II, Apt. 365-A.

PURVIS, ROY L., C.P.A.; 200 N. E.
1st Street

SCOTT, NED HOBSON, C.P.A.; P.
O. Box 16

WILLIAMS, WILLARD E., C.P.A.;
Citizens Bank Building, 112 E. Uni-
versity Avenue

GREEN COVE SPRINGS

BRADLEY, JOHN K., C.P.A.; Box
176

TRIPLETT, JOSEPH I., C.P.A.; Box
176

HAINES CITY

LOUCKS, JOHN E., C.P.A.; P. O.
Box 244

HOLLYWOOD

CLENEAY, FRANK B., C. P. A.;
Hollywood Federal Savings & Loan
Building, 1909 Tyler Street, Room 401

EATON, GERALD T., C.P.A.; 407
Hollywood Federal Building, 1909
Tyler Street

HARRIS, ROY R., C.P.A.; 1841 Jack-
son Street

ILOWIT, BELMONT, C.P.A.; 1909
Harrison Street

NEUWAHL, MALCOLM, C. P. A.;
c/o Frank B. Cleneay, C.P.A., 1909
Tyler Street

REEVES, JOHN DEAN, C.P.A.; 2134
Hollywood Boulevard

SALTER, ABRAHAM J., C. P. A.;
1943 Hollywood Boulevard

SCHOTT, ELWIN L., C.P.A.; Holly-
wood Federal Building, 1909 Tyler
Street

SEMMEL, CHARLES H., C. P. A.;
1938 Harrison Street

TAYLOR, CHARLES L., C. P. A.;
1214 North 26th Avenue

VOGELSANG, PAUL PHILLIP, JR.,
C.P.A.; 2134 Hollywood Boulevard

HOMESTEAD

KUBLIN, ROSE P. (MRS.), C.P.A.;
Route 2, Box 230

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 38 N.
Gulf Boulevard

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.;
1816 Pearl Street

ARMSTRONG, PENDLETON R.,
C.P.A.; 411 Consolidated Building

BARNES, RICHARD L., C.P.A.; 10th
Floor, Schultz Building

BARNES, EDWIN E., C.P.A.; 3655
Hedrick Street

BELL, WILLIAM H., P.A.; Haskins
& Sells, 1825 Barnett National Bank
Building

BENJAMIN, FRANK, C.P.A.; 730
Lynch Building

BLITCH, GORDON P., C.P.A.; 718
Laura Street

BRADFORD, HARLAND B., C.P.A.;
1702 Barnett National Bank Building

BROWN, RONALD JAMES, C.P.A.;
600 S. Edgewood Avenue

BURKE, J. W., C.P.A.; 925 Barnett
National Bank Building

BURKE, JAMES W., C.P.A.; c/o Milli-
gan & Burke, 925 Barnett National
Bank Building

CAGLE, WILLIAM EDWIN, C.P.A.;
137 E. Forsyth Street

CARLISLE, ROBERT T., C.P.A.; In-
dependent Life Building

CARTER, ARTHUR H., C.P.A.; 1825
Barnett National Bank Building

CARTER, WILLIAM H., JR., C.P.A.;
P. O. Box 23

CARVER, W. G., C.P.A.; 650 Long-
branch Boulevard

COLE, FRED E., C.P.A.; c/o Jackso-
ville Paper Company, 808 W. Bay
Street

CONNER, ROBERT DONALD,
C.P.A.; Suite 7, 1628 San Marco
Boulevard

CROWN, JOHN SAM, C.P.A.; 10th
Floor, Schultz Building

CURTIS, OMER G., C.P.A.; 16 Arnot
Building, Jacksonville Beach, Florida

- DALEY, WILLIAM A., C.P.A.; Room 405, Post Office Building
- DANDELAKE, GEORGE W., C.P.A.; Suite 7, 1628 San Marco Boulevard
- DAVIS, AARON, C.P.A.; 1113 Florida Title Building
- DAVIS, BRUCE L., JR., C.P.A.; 1825 Barnett National Bank Building
- DAVIS, JEWELL A., C.P.A., Suite 310, Seminole Building, 122 West Forsyth Street
- DISMORE, GEORGE B., P.A.; 1350 E. Adams Street
- DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street
- EDWARDS, CHARLES H., C.P.A.; 525 Barnett National Bank Building
- EISENHART, ARTHUR W., C.P.A.; 2903 College Street
- EVARTS, HARRY W., C.P.A.; 1102 Prudential Building
- FINK, MALVERN B., C.P.A.; 621 Florida Title Building
- FISHER, P. W., C.P.A.; 10th Floor, Schultz Building
- FORNEY, WELBORNE JOHNSON, C.P.A.; 908 Florida Title Building, 110 West Forsyth Street
- FOX, MARK, C.P.A.; 621 Florida Title Building
- FREEMAN, WILBUR SUMMERFIELD, C.P.A.; Route 6, Box 967
- FRUIN, STEPHEN JOHN, C.P.A.; 1512 Prudential Building
- FULLER, ALBERT EDWIN, C.P.A.; 1825 Barnett National Bank Building
- GOODRICH, CHARLES H., C.P.A.; 2223 Oak Street
- GORDON, RICHARD WESLEY, C.P.A.; 10th Floor, Schultz Building
- GRIFFIN, JAMES R., C.P.A.; Brundage Motors, Inc., P. O. Box 3467
- HARRINGTON, ALFRED D., C.P.A.; George Washington Annex
- HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Building
- HERNDON, WINFRED L., JR., C.P.A.; 201 American Bank Building
- HOFFENBERG, BENNIE M., C.P.A.; 730 Lynch Building
- HOFFMAN, LESLIE J., C.P.A.; 1825 Barnett National Bank Building
- HOWARD, HARLEY, C.P.A.; George Washington Hotel
- ICENHOUR, JOHN E., C.P.A.; 621 Florida Title Building
- IRWIN, ELMER F., C.P.A.; 203 Exchange Building, 218 W. Adams Street
- JAMES, BENJAMIN E., C.P.A.; 122 West Forsyth Street
- JOHNSON, CHARLES W., JR., C.P.A.; 2099 Park Street
- JOHNSON, MILO M., C.P.A.; 122 West Forsyth Street
- JOHNSON, RICHARD P., C.P.A. 1208 Florida Title Building
- JOHNSTON, ROBERT E., C.P.A.; P. O. Box 4760
- JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Boulevard
- KANTOR, ERWIN P., C.P.A.; 45 Buckman Building
- KAPLAN, BERTRAM H., C.P.A.; 621 Florida Title Building
- KLUTTZ, OREN E., C.P.A.; P. O. Box 4193
- LeBARON, E. T., C.P.A.; 10th Floor, Schultz Building
- LUCAS, JACK WELDON, C.P.A.; 1800 Atlantic Boulevard
- McLEOD, GLENN, C.P.A.; 1544 San Mateo Avenue
- MacWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Boulevard
- MAGEE, LEWIS E., C.P.A.; 122 West Forsyth Street, Suite 210
- MASSEY, WILLIAM THOMAS, C.P.A.; 2602 Caladium Road
- MASTERS, AMBROSE B., JR., C.P.A.; Suite 1000, 118 W. Adams Street
- MATTHEWS, A. L., JR., C.P.A.; 307 First Federal Savings Building
- McMATH, ERNEST LAMAR, C.P.A.; Barnett National Bank Building
- MEEK, EMORY L., C.P.A.; 1565 Atlantic Boulevard
- MEEK, J. HUNTER, JR., C.P.A.; 1565 Atlantic Boulevard
- MILAM, RALPH L., C.P.A.; 1920 Hendricks Avenue
- MILLIGAN, CLAUDE K., C.P.A.; 925 Barnett National Bank Building
- MILLIGAN, GEORGE L., C.P.A.; 925 Barnett National Bank Building
- MITCHELL, FRITZ K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Building
- MIZRAHI, JOSEPH M., C.P.A.; 119 West Adams Street
- MORRIS, BRYON, C.P.A.; 921 Florida Title Building

MULLANEY, JAMES, C.P.A.; 602 Florida Theatre Building
 NIXON, FRANCIS C., C.P.A.; Suite 310, Seminole Building, 122 West Forsyth Street
 OOSTERHOUDT, O. J., C.P.A.; 1008 Barnett National Bank Building
 PALKO, BERNARD EDWARD, C.P.A.; 1824 Prudential Building
 PATRICK, DANIEL L., JR., C.P.A.; 600 South Edgewood Avenue
 RALSTON, ROBERT E., C.P.A.; 10th Floor, Schultz Building
 REAMY, ROBERT L., C.P.A.; 1825 Barnett National Bank Building
 RIEDERS, ROBERT M., C.P.A.; 621 Florida Title Building
 RIVERS, JOSEPH F., II, C.P.A.; 925 Barnett National Bank Building
 RYAN, JOHN F., C.P.A.; P. O. Box 1231
 RYAN, WILLIAM B., C.P.A.; Independent Life Building
 SACK, ELY J., C.P.A.; 713 Florida Title Building
 ST. JOHN, NEWTON D., C.P.A.; 411 Florida Title Building
 SCARBOROUGH, OVID P., JR., C.P.A.; 314 W. Monroe Street
 SCHUELE, PHILIP J., C.P.A.; 1825 Barnett National Bank Building
 SHEALY, ARTHUR L., JR., C.P.A.; 525 Barnett National Bank Building
 SHELTON, JOHN WINSTON, C.P.A.; 10th Floor, Schultz Building
 SHELTON, WOODROW W., C.P.A.; Suite 310, Seminole Building
 SILVER, JACK, C.P.A.; 1113 Florida Title Building
 SMITH, HAROLD W., C.P.A.; 1734 Mayview Road
 SMITH, PLATT T., C.P.A.; c/o James & Harris, 122 W. Forsyth Street
 SMITH, RALPH Y., C.P.A.; 1011 Independent Life Building
 SMOAK, PAUL R., C.P.A.; 310 Seminole Building, 122 West Forsyth Street
 STILL, HOMER E., JR., C.P.A.; Jacksonville Area Chamber of Commerce, 604 Hogan Street
 TURNEY, JOHN P., C.P.A.; Firestone Tire & Rubber Co., 116 Lee Street
 TYSON, HIRAM LYNTON, C.P.A.; 1565 Atlantic Boulevard

URBAN, O. RICHARD, C.P.A.; 1007 Barnett National Bank Building
 VARNEDOE, IRA J., C.P.A.; 2223 Oak Street
 WARD, JOE T., C.P.A.; 10th Floor, Schultz Building
 WETHERINGTON, CARLTON A., C.P.A.; 718 Florida Title Building
 WINTERBURN, JACK R., C.P.A.; 1403 Barnett National Bank Building
 WOOLFE, WALTER L., C.P.A.; Route 6, Box 257
 WRIGHT, CARROLL DELOS, JR., C.P.A.; c/o Hall & Fisher, 10th Floor, Schultz Building
 WRIGHT, THOMAS C., C.P.A.; 310 Seminole Building, 122 West Forsyth Street

KEY WEST

KEMP, ORVIS M., C.P.A.; 518½ Fleming Street
 PRIDE, ENOS P., JR., C.P.A.; Stock Island
 RAMSEY, ERNEST A., C.P.A.; 411 Fleming Street

LAKE CITY

ABRAHAMSEN, RALPH, C.P.A.; Darby, Darby, Odom & Co., Peoples Hardware Building
 ODOM, DRAKON B., C.P.A.; Peoples Hardware Building

LAKELAND

BORDE, GEORGE H., JR., C.P.A.; 104½ So. Florida Avenue
 EVANS, ROBERT P., C.P.A.; P. O. Box 1257
 HAMILTON, ROY W., C.P.A.; P. O. Box 1353
 PROSSER, DAVID S., C.P.A.; 208 S. Tennessee Avenue
 TRIPP, CARL G., C.P.A.; Broderick Building
 TURNER, JOHN AMOS, C.P.A.; 601 Hawthorne Trail
 WILKINS, M. L., C.P.A.; 106½ E. Main Street

LAKE WALES

BUNTING, NORMAN H., C.P.A.; Park Avenue at Scenic Highway
 COMER, H. J., JR., C.P.A.; Park Avenue at Scenic Highway
 INGLEY, HERBERT A., JR., C.P.A.; Park Avenue at Scenic Highway

LAKE WORTH

LIST, JOEL, C.P.A.; 200 Lake Avenue

LEESBURG

DEMRO, CONRAD, C.P.A.; 1116 Stoer Building

FAHS, JOHN L., C.P.A.; 1116 Stoer Building

LEACH, G. BLAND, C.P.A.; 1116 Stoer Building

MARATHON

SENNING, MAUDE (MRS), C.P.A.; P. O. Box 506

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Industrial National Bank Building, 25 West Flagler Street

ADELMAN, HELEN W. (MRS.), C.P.A.; 1701 duPont Building

ANDERSON, K. F., C.P.A.; 248 New Pan American Bank Building

AUGUST, LESLIE J., C.P.A.; 710 Biscayne Building

ALFORD, WILLIAM WILCOX, C.P.A.; 1201-16 duPont Building

ALLEN, ERWIN, C.P.A.; Dade Federal Savings & Loan Association of Miami, 45 N. E. 1st Avenue

ALLINA, FRANZ, C.P.A.; c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

ALTEMUS, ROBERT M., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street

ARNER, W. W., C.P.A.; 1201-14 duPont Building

ARONOW, LOUIS, C.P.A.; 1000 Lincoln Road Building, Miami Beach, Florida

ASHMAN, EDWARD D., C.P.A.; 8431 N. W. 12th Avenue

AYERS, CLARENCE R., C.P.A.; Washington National Bank Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida

BAKERMAN, ROBERT, C.P.A.; c/o Louis Gillman, Ingraham Building

BAMBERG, HAROLD S., C.P.A.; 1713 Congress Building

BARRS, R. GRADY, C.P.A.; Industrial National Bank Building, 25 West Flagler Street

BARRY, JOHN J., C.P.A.; 401 Coral Way, Suite 406, Coral Gables, Florida

BEAME, MILTON, C.P.A.; 724 Seybold Building

BEARDEN, RALPH H., JR., C.P.A.; 3361 Southwest 3rd Avenue

BECKER, ROBERT A., C.P.A.; c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

BEER, ALBERT J., C.P.A.; 612 Ainsley Building

BENJAMIN, EDWARD G., C.P.A.; First National Bank Building, Miami Beach, Florida

BERMAN, DAVID M., C.P.A.; 1201 Congress Building

BERNSTEIN, BARNEY, C.P.A.; 608 Chamber of Commerce Building

BERRY, HAROLD G., C.P.A.; 1701 duPont Building

BIEBRICH, EDWARD J., C.P.A.; 11th Floor, Langford Building

BLAKE, ALFRED H., C.P.A.; Room 301, Dade County Court House

BLANTON, EDWARD ALDEN, C.P.A.; 1230 Ingraham Building

BLITT, ISIDORE IRA, C.P.A.; 304 Roper Building

BLIZARD, RAYMOND H., C.P.A.; 3814 N. W. 1st Avenue

BLOOM, IRVING J., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street

BLUMENTHAL, MARTIN S., C.P.A.; 7517 Bounty Avenue, Miami Beach, Florida

BLUMIN, HARRY, C.P.A.; 407 Lincoln Road, Miami Beach, Florida

BOLGER, JAMES L., C.P.A.; 447 New Pan American Building

BOND, WILLIAM, C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida

BOYLE, EDWARD P., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida

BRATERMAN, MARTIN, C.P.A.; 300 N. E. 59th Street

BRAVERMAN, LEO, C.P.A.; 701 S. W. 27th Road

BRESLOW, MAX, C.P.A.; Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

BRETHOLTZ, CHARLES H., C.P.A.; 1200 S. W. First Street

BROMBERG, PAUL D., C.P.A.; 1000 Lincoln Road, Miami Beach, Florida

BROOKMYER, SEYMOUR, C.P.A.; Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- BROWN, JOEL G., C.P.A.; 1701-17 duPont Building
- BROWN, J. JOEL, C.P.A.; 37 N. E. First Avenue - 4th Floor
- BUCHWALD, HERBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- BULLOCK, CLAYTON L., C.P.A.; 1701 duPont Building
- BURDIN, JAMES WILLIAM, C.P.A.; 211 S. E. 1st Street
- BURG, HERBERT L., C.P.A.; International City, 4471 N. W. 36th Street, Miami Springs, Florida
- CAFFINA, BENJAMIN M., C.P.A.; 350 Lincoln Road, Miami Beach, Florida
- CALLAHAN, GEORGE M., C.P.A.; Internal Revenue Service, 235 S. E. 1st Street
- CALLAHAN, W. JACK, C.P.A.; 523 duPont Building
- CARLSON, MARSHALL F., C.P.A.; 1210 Ainsley Building
- CARSON, NATHAN, C.P.A.; 1325 S. W. 21st Terrace
- CASSELHOFF, JESSE, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- COBAUGH, EUGENE H., C.P.A.; 1701 duPont Building
- CODD, R. TRENT, C.P.A.; 1005 Kane Concourse, Bay Harbour Islands, Miami Beach, Florida
- COHEN, HERBERT JAY, C.P.A.; 592 S. W. 10th Street
- COHEN, MURRAY G., C.P.A.; 418 Security Building
- COHN, STANLEY D., C.P.A.; 123 N. W. 12th Avenue
- COHRON, CLAUDE I., C.P.A.; 60 N. W. 6th Street
- COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Building
- COLLIER, MARY E. (MRS.), C.P.A.; 61 N. E. 86th Street
- CONROY, JOHN F., C.P.A.; 438 Aragon Avenue, Coral Gables, Florida
- COOK, ELMER W., C.P.A.; 314 Plaza Building
- COOPERMAN, MONROE L., C.P.A.; 300 Roper Building
- CULBERTSON, WILLIAM WIRT, C.P.A.; P. O. Box 708, Coconut Grove Station
- DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- DAVIDSON, WALTER P., C.P.A.; 1701-17 duPont Building
- DAVIS, HARRY L., C.P.A.; 504 Biscayne Building
- DAVIS, R. WARREN, C.P.A.; 245 Shoreland Building
- DAY, THOMAS B., C.P.A.; 1202 duPont Building
- DEMOS, JAMES P., C.P.A.; 100 S. W. 26th Road
- de NARAY, IVAN L., C.P.A.; Horwath & Horwath, 1225 duPont Building.
- DESSAINT, LOUIS M., C.P.A.; 204 Shoreland Building
- DILNER, PHILIP W., C.P.A.; 414 Pan American Bank Building
- DIXON, ORVILLE W., C.P.A.; 967 W. Flagler Street
- DURLAND, H. PRESTON, C.P.A.; 231 Plaza Building
- EBER, VICTOR I., C.P.A.; 1750 S. W. Third Avenue
- EDWARDS, VIVIAN, C.P.A.; 311 Camilo Avenue, Coral Gables 34, Florida
- EHRENBERG, MURRAY B., C.P.A.; c/o P. W. Dilner, 414 Pan American Bank Building
- EILEN, DOROTHY (MISS), C.P.A.; 1526 Meridian Avenue, Miami Beach, Florida
- ELL, L. JACK, C.P.A.; 2416 Flamingo Drive, Apt. 12, Miami Beach, Florida
- ELLIS, WILLIAM R., C.P.A.; 1210 Ainsley Building
- EPPERSON, CLYDE A., C.P.A.; 843 Ingraham Building
- ERB, EUGENE T., C.P.A.; First Federal Savings Building, 8340 N. E. 2nd Avenue
- ERWIN, CHESTER D., C.P.A.; 6606 S. W. 65th Terrace
- ESAN, ABRAHAM E., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- FABER, RUSSELL C., C.P.A.; 1780 Purdy Avenue, Miami Beach, Florida
- FAISON, STUART M., C.P.A.; 915 N. E. 130th Street, North Miami, Florida
- FAY, GILBERT, C.P.A.; 550 Brickell Avenue
- FELD, MAX P., C.P.A.; 509 Ainsley Building
- FEUER, LESTER, C.P.A.; 1 Lincoln Road, Miami Beach, Florida

- FIELD, W. H., P.A.; P. O. Box 287, Miami Springs, Florida
- FINE, LOUIS, C.P.A.; 914 Congress Building
- FINKELSTEIN, ALFRED, C.P.A.; 1750 S. W. Third Avenue
- FISHER, CHARLES B., C.P.A.; 503 Pan American Bank Building
- FORER, HENRY D., C.P.A.; 2121 S. W. 24th Avenue
- FOX, ARTHUR E., C.P.A.; 245 S. E. First Street
- FRANCE, CHARLES E., C.P.A.; 1236 Ingraham Building
- FRANCO, MICHAEL, C.P.A.; Industrial National Bank Building, 25 West Flagler Street
- FREDEL, LESTER, C.P.A.; 1710 Congress Building
- FRENCH, HANS H., C.P.A.; 218 Alcazar, Coral Gables 34, Florida
- FRIEDLANDER, NORRIS L., C.P.A.; 710 N. E. 171st Street, North Miami Beach, Florida
- FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- FURMAN, RICHARD I., C.P.A.; 1975 Alton Road, Miami Beach, Florida
- GANDY, CHARLES ROBERT, C.P.A.; 700 Ingraham Building
- GERSON, GARY R., C.P.A.; 9001 Byron Avenue, Miami Beach, Florida
- GILLMAN, LOUIS, C.P.A.; 1224 Ingraham Building
- GIVEN, ALEXANDER F., P.A.; 319 N. E. 2nd Avenue
- GLUICK, LEWIS, C.P.A.; 946 S. W. 4th Street
- GOLDSTEIN, BENJAMIN B., C.P.A.; 1542 duPont Building
- GOLDSTEIN, IRVIN M., C.P.A.; 1904 Congress Building
- GOODWIN, HARRY J., C.P.A.; 135 West 60th Street, Hialeah, Florida
- GORDON, DAVID M., C.P.A.; 1012 Olympia Building
- GORDON, RALPH, C.P.A.; 521 Seybold Building
- GOTTlieb, IRVING J., C.P.A.; 712 Ainsley Building
- GRACE, RICHARD C., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida
- GRAHAM, GEORGE G., C.P.A.; 801 Ingraham Building
- GREEN, NORMAN L., C.P.A.; 5706 Bird Road, South Miami, Florida
- GRIFFITH, T. T., C.P.A.; 605 Biscayne Building
- GRODEN, ALFRED, C.P.A.; 3701 N. W. 51st Street
- GROH, JAMES E., C.P.A.; c/o Ring, Mahony & Arner, 1201 duPont Building
- GROSS, GILBERT, C.P.A.; 1612 Congress Building
- GROSS, ELMER W., C.P.A.; 3120 Lucaya Street
- GRUNDWERG, MOSES J., C.P.A.; 4561 Prairie Avenue, Miami Beach, Florida
- GUSTAFSON, GORDON C., C.P.A.; 919 South Miami Avenue
- GUTTENMACHER, DAVID, C.P.A.; 1759 S. W. 3rd Avenue
- HALL, DAVID W., C.P.A.; 1236 Ingraham Building
- HARTMANN, MORTEN F., C.P.A.; 602 Seybold Building
- HASENCAMP, JAMES ROBB, C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HATFIELD, MILTON H., C.P.A.; 1201 duPont Building
- HECK, JAMES M., C.P.A.; 2012 Ponce deLeon Boulevard, Coral Gables, Florida
- HEMMINGS, ARTHUR I., C.P.A.; 1202-12 duPont Building
- HENRICKS, EARL L., C.P.A.; 1701-17 duPont Building
- HENRIQUEZ, NORCOTT S., C.P.A.; 608 Chamber of Commerce Building
- HERRIS, IRVING, C.P.A.; 209 Pan American Bank Building
- HERTZOFF, CHARLES, C. P. A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- HERZOG, WILLIAM, C.P.A.; 422 N. W. 27th Avenue
- HINTON, HARRY L., C.P.A.; 5940 S. W. 73rd Street, South Miami, Florida
- HIPSMAN, DAVID B., C.P.A.; 1000 Lincoln Road, Miami Beach, Florida
- HIRSCH, GEORGE W., C.P.A.; 1218 Washington Avenue, Miami Beach, Florida
- HODGES, KENNETH T., C.P.A.; 930 S. W. 36th Court, Apt. 3
- HOGAN, CLIFFORD S., C.P.A.; 6470 S. W. 83rd Street

- HOLLY, EDWARD A., C.P.A.; 1510 S. W. Third Avenue
- HORN, HAROLD, C.P.A.; 311 Lincoln Road, Miami Beach, Florida
- HOROWITZ, EDWIN M., C.P.A.; 8825 S. W. 42nd Terrace
- HORTON, CHARLES R., C.P.A.; 4525 Ponce deLeon Boulevard, Coral Gables, Florida
- HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1225 duPont Building
- HORWICH, RICHARD J., C.P.A.; 1504 duPont Building
- HOSKEN, ROBERT H., JR., C.P.A.; 369 North Royal Poinciana Boulevard, Miami Springs, Florida
- HUGHES, JOHN VINCENT, C.P.A.; 1530 duPont Building
- HURWITZ, ELI, C.P.A.; 1008 Langford Building, 121 S. E. 1st Street
- JACKSON, JEROME B., C.P.A.; 809 Biscayne Building
- JAFFE, RICHARD E., C.P.A.; 521 S. W. 23rd Road
- JOHNSON, AMOS, JR., C.P.A.; 2200 S. W. 80th Court
- JOHNSON, E. NOLAN, C.P.A.; 1701 duPont Building
- JOHNSON, ROLLO H., C.P.A.; 616 Langford Building
- JORDAN, CHARLES E., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street
- JUREIT, WILLIAM F., C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- KARO, WILLIAM H., C.P.A.; Internal Revenue Service, 314 Plaza Building, 245 S. E. First Street
- KASOFF, LOUIS, C.P.A.; 161 Aragon Avenue, Coral Gables, Florida
- KAST, MILTON B., C.P.A.; 740 Seybold Building
- KELLER, JAMES I., JR., C.P.A.; 1701-17 duPont Building
- KINARD, KENNETH R., C.P.A.; 400 E. Hialeah Drive, Hialeah, Florida
- KINDELAN, JAMES W., C.P.A.; 1201-14 duPont Building
- KING, DONALD F., C.P.A.; 3601 N. W. 54th Street
- KINNEAR, CHARLES STEPHEN, C.P.A.; 700 Malaga Avenue, Coral Gables, Florida
- KLINE, DAVID L., C.P.A.; 1225 duPont Building
- KOSSTRIN, IRA WENDER, C.P.A.; 747 West Avenue, Miami Beach, Florida
- KNEAPLER, WILLIAM, C.P.A.; 1006 Ainsley Building
- KOHN, STEWART L., C.P.A.; 1218 Washington Avenue, Miami Beach, Florida
- KREEGER, THOMAS B., JR., C.P.A.; c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue
- LANDIS, LEO, C.P.A.; 1820 S. W. 3rd Avenue
- LASALLE, ATHOS L., C.P.A.; 27 Southwest 7th Avenue
- LAWRENCE, ROBERT E., C.P.A.; 1910 Congress Building
- LEADER, JERRY, C.P.A.; 1201 Ainsley Building
- LEARNER, HOWARD, C.P.A.; 612 Ainsley Building
- LEAVY, YALE M., C.P.A.; 1750 S. W. Third Avenue
- LEFCOURT, SIDNEY, C.P.A.; 245 Shoreland Building
- LEONARD, GEORGE B., C.P.A.; 245 Shoreland Building
- LEVINE, HENRY, C.P.A.; 1418 Congress Building
- LEVINE, SAUL S., C.P.A.; 123 N. W. 12th Avenue
- LEVITCH, STANLEY B., C.P.A.; 245 Shoreland Building
- LEVITT, BARNET, C.P.A.; 1401 S. W. 1st Street
- LINN, JAY HOWARD, C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- LONG, MELVIN E., C.P.A.; 967 West Flagler Street
- LOTTERMAN, LOUIS, C.P.A.; 836 Biscayne Boulevard
- LUND, ROY P., C.P.A.; 1701 duPont Building
- LYNCH, THOMAS P., C.P.A.; 308-309 Hall Building, 150 S. E. 2nd Street
- McCANDLISS, RALPH W., C.P.A.; 744 Ingraham Building
- McCLAIN, A. H., C.P.A.; 1530 duPont Building

- McCLASKEY, ROBERT M., C.P.A.; 422 N. W. 27th Avenue
- McGEE, F. E., P.A.; P. O. Box 458, Riverside Station
- McNAMARA, JOHN D., C.P.A.; 705 Langford Building
- MACTYE, WILLIAM H., C.P.A.; 1405 First National Bank Building
- MAHLER, ALEXANDER, C. P. A.; 1201 Congress Building
- MAHLER, JOSEPH, C.P.A.; 1201 Congress Building
- MAHONY, JOHN, C.P.A.; 1202 duPont Building
- MALLAH, JOSEPH, C.P.A.; c/o WTVJ, Inc., 306 N. Miami Avenue
- MALTZ, MORTON, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- MANNING, JOHN B., C.P.A.; 1701 duPont Building
- MARDER, BERNARD, C.P.A.; 1996 S. W. 1st Street
- MATTHEWS, JOHN A., C.P.A.; 620 Security Building
- MAULE, GRAYSON W., C.P.A.; 7400 N. W. 37th Avenue
- MAYERS, EUGENE, C.P.A.; 1820 S. W. 3rd Avenue
- MERMELL, MAC, C.P.A.; 1900 S. W. Third Avenue
- MESH, STANLEY D., C.P.A.; 1701 duPont Building
- MEYER, HARRY H., C.P.A.; 506 Sunset Road, Coral Gables, Florida
- MILLER, GEORGE B., P.A.; 9060 N. E. 6th Avenue
- MILLER, HOWARD NATHAN, C.P.A.; 3361 Southwest 3rd Avenue
- MILLER, ROLLIN E., C.P.A.; 220 Miracle Mile, Coral Gables, Florida
- MOON, JACK RALPH, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- MORGAN, ROBERT M., C.P.A.; 1620 duPont Building
- MORRIS, CLARENCE C., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida
- MORROW, SYLVESTER J., C.P.A.; 602 Seybold Building
- MOSS, GEORGE L., C.P.A.; Accounting Department, School of Business Administration, University of Miami, Coral Gables, Florida
- NEWMAN, NATHAN, C.P.A.; 350 Lincoln Road, Miami Beach, Florida
- OLIN, BERNARD, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- OLSHEN, J. W., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- ORR, LOWELL LANE, C.P.A.; 1400 N. E. 125th Street, North Miami, Florida
- OTCHIN, JOSEPH L., C.P.A.; 145 Almeria Avenue, Coral Gables, Florida
- PARKER, CHARLES P., C.P.A.; 608 Chamber of Commerce Building, 141 N. E. 3rd Avenue
- PARKER, ROBERT, C.P.A.; 11th Floor, Langford Building
- PARRY, ARTHUR EDWARD, C.P.A.; 4301 N. W. Seventh Avenue
- PASCAL, SIDNEY S., C.P.A.; 1002 Congress Building
- PAUL, PHILIP, C.P.A.; 833 Meridian Avenue, Miami Beach, Florida
- PEARLMAN, MARVIN, C.P.A.; 1018 Langford Building
- PENNEY, HARRY E., C.P.A.; 5944 Sunset Drive, South Miami, Florida
- PENTLAND, ROBERT, JR., C.P.A.; 1701-17 duPont Building
- PEREZ, WALDO F., C.P.A.; 77 S. W. 27th Road
- PERLESS, ROBERT N., C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- PERWIN, RICHARD I., C.P.A.; 235 Lincoln Road, Miami Beach, Florida
- PLAGER, RICHARD H., C.P.A.; 429 Plaza Building
- PLOTKIN, LAWRENCE, C. P. A.; Suite 217, One Lincoln Road Building, Miami Beach, Florida
- POLIN, MILTON, C.P.A.; 940 Lincoln Road, Miami Beach, Florida
- POLLAK, MELVIN, C.P.A.; 1200 S. W. 1st Street
- POMERANTZ, LEWIS, C.P.A.; 1401 S. W. 1st Street
- POST, JOSEPH A., C.P.A.; 1820 S. W. 3rd Avenue
- PRINS, RALPH K., C.P.A.; 234 Biscayne Boulevard
- PURVIS, HUGH F., C.P.A.; 1701-17 duPont Building
- RABEN, MURRAY, C.P.A.; c/o J. A. Post, C.P.A., 10 N. E. 3rd Avenue
- RACHLIN, NORMAN S., C.P.A.; 145 Curtiss Parkway, Miami Springs, Florida

- RADLER, SAUL, C.P.A.; P. O. Box 99, North Miami, Florida
- RAPPORT, MILTON H., C.P.A.; 245 Shoreland Building
- RAWLS, BERNARD D., C.P.A.; 1430 duPont Building
- RAYMOND, HERMAN C., C.P.A.; 219 Roper Building
- READY, SAMUEL L., C.P.A.; 1201-14 duPont Building
- RESNEK, ABRAHAM, C.P.A.; 1820 S. W. 3rd Avenue
- RIBBLER, WILLIAM, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- RIFE, JOHN W., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- RING, JOHN R., C.P.A.; 1201-14 duPont Building
- RING, R. WARNER, C.P.A., 1202 duPont Building
- ROBERTS, CHARLES S., C.P.A.; 602 Seybold Building
- ROCHKIND, OSCAR, C.P.A.; 513 Ainsley Building
- RODMAN, MAX, C.P.A.; c/o Weber, Thompson & Lefcourt, 245 Shoreland Building
- ROGERS, WALTER REGINALD, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- ROSEN, JERALD I., C.P.A.; Pan American Bank Building, 150 S. W. 3rd Avenue
- ROSENBAUM, IRVING, C.P.A.; 10 N. E. 3rd Avenue
- ROSENBERG, NATHAN, C. P. A.; 2329 Coral Way
- ROSENTHAL, HERSCHEL, C.P.A.; 1122 duPont Building
- ROTH, EDWARD S., C.P.A.; 712 Ainsley Building
- ROTH, LOUIS R., C.P.A.; 712 Ainsley Building
- RUST, IRWIN C., C.P.A.; 303 Roper Building
- RYAN, ELEANOR M. (MRS.), C.P.A.; 1505 Metropolitan Bank Building
- SADOFF, MILTON, C.P.A.; 953 S. W. First Street
- SAFER, PAUL J., C.P.A.; 235 Lincoln Road, Suite 211, Miami Beach, Florida
- SALB, CHESTER E., C.P.A.; 1405 First National Bank Building
- SAMMONS, CLEM H., JR., C.P.A.; 150 S. E. 2nd Street
- SAMUELS, MARTIN, C.P.A.; P. O. Box 457, N. W. Branch
- SARAVAY, JACOB, C. P. A.; 245 Shoreland Building
- SATHRE, FLOYD MAURICE, C.P.A.; 1953 - 71st Street, Miami Beach, Florida
- SCHAFER, ABRAHAM, C.P.A.; 940 Lincoln Road, Suite 216, Miami Beach, Florida
- SCHANFALD, SELWYN, C. P. A.; c/o Joseph A. Post, 10 N. E. 3rd Avenue
- SHARFF, DAVID D., C.P.A.; 610 N. E. 124th Street, North Miami, Florida
- SCHECHTER, JOSEPH M. JERRY, C.P.A.; c/o Harry L. Davis, 704 Biscayne Building
- SCHILD, BERTRAM, C.P.A.; c/o David Stuzin & Company, Citizens Bank Building, Hialeah, Florida
- SCHNEIDER, MILTON, C.P.A.; 7820 Mindello Street, Coral Gables, Florida
- SCHOEDINGER, V. F., C.P.A.; 1530 duPont Building
- SCHUYLER, W. L., C.P.A.; 840 Ingraham Building
- SCHWARTZ, GEORGE, C.P.A.; 4111 North Miami Avenue
- SCHWARTZ, GILBERT B., C.P.A.; 953 S. W. First Street
- SEGAL, IRA H., C.P.A.; 1491 N. W. 20th Street
- SELDEN, CHARLES B., C.P.A.; 523 duPont Building
- SELDINE, WILLIAM M., C.P.A.; c/o Philip W. Dilner, C.P.A., 414 Pan American Bank Building
- SELIK, YOLANDE L. (MRS.), C.P.A.; 1016 Biarritz Drive, Miami Beach, Florida
- SEVERY, EVERETT W., C. P. A.; 4301 N. W. 7th Avenue
- SHARMAN, VICTOR J., C.P.A.; 1405 First National Bank Building
- SHATTO, JAMES B., C.P.A.; 1180 N. W. 73rd Street
- SHELDON, FRED MICHAEL, C.P.A.; 235 Lincoln Road, Miami Beach, Florida
- SHENKMAN, BERNARD, C. P. A.; 123 N.W. 12th Avenue
- SHILLINGTON, HUGH B., C.P.A.; Five-Fifty Building, 550 Brickell Avenue
- SHOVERS, ELMER, C.P.A.; 145 Curtiss Parkway, Miami Springs, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- SHRIBER, DAVID, C.P.A.; 214 N. W. 73rd Street
- SIDEN, NATHAN, C.P.A.; 5890 S. W. 100th Street
- SIGMAN, ALAN, C.P.A.; 1701 duPont Building
- SIMKOWITZ, ISIDORE B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SIMON, GEORGE M., C.P.A.; 245 Shoreland Building
- SIMON, HAROLD E., C.P.A.; P. O. Box 1708
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Road, Miami Beach, Florida
- SINGER, SEYMOUR D., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- SMETHURST, B. M., C.P.A.; 204 Shoreland Building
- SMILES, LOUIS, C.P.A.; c/o Harry Blumin Company, 407 Lincoln Road, Miami Beach, Florida
- SMITH, PAUL S., C.P.A.; 1241 Ingraham Building
- SORBER, CHARLES W., C.P.A.; 602 Seybold Building
- SOUTHERN, JIM E., C.P.A.; 1201-14 duPont Building
- SPEAR, SIMEON DURAND, C.P.A.; 235 Lincoln Road, Miami Beach, Florida
- SPITZER, STANLEY M., C.P.A.; 60 South Shore Drive, Miami Beach, Florida
- STAHL, HARVEY H., C.P.A.; 1122 duPont Building
- STEIN, MAX GEORGE, C.P.A.; 816 Congress Building
- STERN, ARNOLD J., C.P.A.; 1002 Congress Building
- STERNSHEIN, LEWIS, C.P.A.; 20 S. E. 3rd Avenue
- STEWART, BASIL M., JR., C.P.A.; 1201-14 duPont Building
- STOKES, ALBERT L. H., C.P.A.; 1820 S. W. 3rd Avenue
- STUZIN, DAVID, C.P.A.; Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida
- SWEENEY, JOSEPH A., C.P.A.; 1405 First National Bank Building
- TAIT, EDWARD B., C.P.A.; 8017 N. E. 2nd Avenue
- TENENBAUM, MORRIS A., C.P.A.; 1080 N. E. 175th Street, North Miami Beach, Florida
- TERRY, LELAND E., C.P.A.; 1030 duPont Building
- THOMPSON, BETH M. (MRS.), C.P.A.; 919 South Miami Avenue
- THOMPSON, EDGAR B., C.P.A.; 245 Shoreland Building
- THOMSON, THOMAS L., C.P.A.; 1201 duPont Building
- THORPE, HARRY R., C.P.A.; 220 Catalonia Avenue, Coral Gables, Florida
- TOMLINSON, ALLEN, III, C.P.A.; 1701-17 duPont Building
- TOTH, LOUIS, P.A.; Horwath & Horwath, 1225 duPont Building
- TRIVETT, VICTOR G., C.P.A.; Controller, University of Miami, Coral Gables, Florida
- TYLER, W. J., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- TYTELL, BERNARD, C.P.A.; 307 Roper Building
- ULMER, ESTEN A., C.P.A.; 201 Plaza Building
- VEACH, ROBERT L., C.P.A.; 2981 N. W. 54th Street
- VILLANUEVA, FENOR, C.P.A.; 1680 S. W. 15th Street
- VROON, JULIUS M., C.P.A.; 234 Biscayne Boulevard
- WAAS, MAXWELL, C.P.A.; 1200 S. W. 1st Street
- WALKER, KENNETH D., C.P.A.; 1701-17 duPont Building
- WALLACH, HERBERT P., JR., C.P.A.; 407 Lincoln Road, Miami Beach, Florida
- WALTON, WILLIAM O., C.P.A.; 220 Catalonia Avenue, Coral Gables, Florida
- WALZ, RAY J., C.P.A.; 220 Miracle Mile, Coral Gables, Florida
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- WEATHERS, JOHN C., C.P.A.; Hall Building, 150 S. E. 2nd Street
- WEBB, J. HOWARD, C.P.A.; P. O. Box 226, South Miami, Florida
- WEBER, OTTO F., C.P.A.; 245 Shoreland Building
- WEBSTER, NORMAN A., C.P.A.; c/o Ungar Buick Company, 1201 N. E. 2nd Avenue
- WEINBERG, MORRIS W., C.P.A.; 509 Ainsley Building

WEINER, BENJAMIN, C.P.A.; 1625
duPont Building
WEINER, IRVING J., C.P.A.; 1625
duPont Building
WEINER, MILTON, C.P.A.; 3020 S.
W. 4th Avenue
WEINER, SAMUEL, C.P.A.; 504 Bis-
cayne Building
WEINTRAUB, BERNARD BEN-
NETT, C.P.A.; 710 Biscayne Building
WEISBARD, RALPH M., C.P.A.;
c/o Weber, Thompson & Lefcourt,
Shoreland Building
WEISGLASS, JACK, C.P.A.; 1996 S.
W. 1st Street
WEISS, PAUL J., C.P.A.; 1002 Securi-
ty Building
WELCH, GEORGE D., C.P.A.; 523
duPont Building
WELLISCH, KURT, C.P.A.; 1414
Congress Building
WHEELING, W. KEITH, C.P.A.;
Room 218, 7210 Red Road, South
Miami, Florida
WHITELOCK, WILLARD H., C.P.A.;
840 Ingraham Building
WHYTE, NELSON L., C.P.A.; 8017
N. E. 2nd Avenue
WIENER, ABRAHAM B., C.P.A.;
1002 Congress Building
WIENER, MARVIN I., C.P.A.; 1002
Congress Building
WILEY, C. ARTHUR, C.P.A.; 11th
Floor, Langford Building
WILLIAMS, DONALD K., C.P.A.;
2691 N. W. 7th Street
WILLIAMS, ELMO H., C.P.A.; 806
Metropolitan Bank Building
WILPON, ARNOLD F., C.P.A.; c/o
Harry Blumin Company, 407 Lincoln
Road, Miami Beach, Florida
WILSON, ALLAN P., C.P.A.; 924
Lincoln Road, Miami Beach, Florida
WINTERS, ARTHUR LEE, C.P.A.;
1401 S. W. First Street
WOOD, HAYES B., C.P.A.; 1010 Bis-
cayne Building
WRAY, WILLIAM K., C.P.A.; 1530
duPont Building
WRIGHT, WILLIAM R., C.P.A.; 1701
duPont Building
YALMAN, MAURICE LEE, C.P.A.;
c/o Harry Blumin & Company, 407
Lincoln Road, Miami Beach, Florida

YARBOROUGH, JAMES L., JR.,
C.P.A.; 101 Barger Building, 5940 S.
W. 73rd Street, South Miami, Florida
ZAIAC, MANUEL, C.P.A.; 3402 N. W.
17th Avenue
ZALPH, BYRON, C.P.A.; 1409 N. W.
7th Avenue
ZIFFER, EWALD, C.P.A.; c/o Arthur
Singer, C.P.A., 311 Lincoln Road,
Miami Beach, Florida
ZITTRER, JOSEPH, C.P.A.; 305 N.
W. 27th Avenue
ZUKOWSKA, WILHELMINA, H.
(MISS), C.P.A.; 1422 Cadiz Avenue,
Coral Gables, Florida

MILTON

DAVIS, L. V., C.P.A.; 502 Oak Street

NAPLES

HACKNEY, ALFRED J., C.P.A.; 5
Beach Patio
MOSS, J. THAD, C.P.A.; P. O. Box
386

OCALA

DUNN, WALLACE C., C. P. A.; 4
South Magnolia Street, Suite 3
FORD, GEORGE H., C.P.A.; c/o Ocala
Manufacturing Ice & Packing Com-
pany
McDONALD, WILLIAM H., JR.,
C.P.A.; 29 Marion Block Building
TURNER, LESLIE C., C.P.A.; 401
Robertson Building
WEAVER, JAMES, C.P.A.; 118 East
Broadway

ORLANDO

BAER, GEORGE J., C.P.A.; 215 Amer-
ican Building
BAER, ROBERT H., C.P.A.; 1331
West Central Avenue
BARLOW, ANGUS S., C.P.A.; 338 N.
Main Street
BOONE, JOHN W., C.P.A.; 221 N.
Ivanhoe Boulevard, East
BOWER, HARRY W., C.P.A.; 338 N.
Main Street
BRICKMAN, MILTON, C.P.A.; 523
Rutland Building
BROWN, JOHN H. H., C.P.A.; P. O.
Box 3426
BROWNYARD, GEORGE A., C.P.A.;
501 Magnolia Avenue
BURRIS, JOHN S., C.P.A.; P. O. Box
751

- CASHWELL, OSCAR W., JR., C.P.A.; Orlando Federal Savings & Loan Association Building, 55 East Livingston Avenue
- CHOATE, JOHN D., C.P.A.; 211 North Main Street
- CLANTON, GEORGE DEWEY, JR., C.P.A.; 409 Metcalf Building
- COLLEY, CHARLES C., JR., C.P.A.; Rutland Building, 14 E. Washington Street
- CROSLAND, ED. C., JR., C.P.A.; 226 E. Smith
- DALEY, W. O., C.P.A.; 419 Magnolia Avenue
- DOMINICK, JULIAN K., C.P.A.; 170 E. Washington Street
- EHRlich, ALVIN A., C.P.A.; 215 American Building
- EVANS, A. ROSS, C.P.A.; Orlando Federal Savings & Loan Association Building, 55 East Livingston Avenue
- FALLAT, DANIEL A., C.P.A.; 3712 Finch Avenue
- FLY, J. WESLEY, C.P.A.; Drawer 6817
- GARDINER, JOHN H., JR., C.P.A.; P. O. Box 991
- GELLER, ROBERT, C.P.A.; 409 Metcalf Building
- GRIFFITH, RANDOLPH C., C.P.A.; P. O. Box 1722
- HARTSAW, KENNETH E., C.P.A.; 419 Magnolia Avenue
- HENNING, MERVIN D., C.P.A.; P. O. Box 1605
- HENTSCHEL, ROBERT C., C.P.A.; Potter, Bower & Company, P. O. Box 3426
- HORAN, WILLIAM T., C.P.A.; 338 N. Main Street
- HOWELL, PAUL A., C.P.A.; 19 Rutland Building
- ISTED, R. EUGENE, C.P.A.; P. O. Box 3068
- JOHNSTON, JOHN A., C.P.A.; 203 Washington Street, Arcade Building
- JONES, EDWIN P., P.A.; 1115 E. Colonial Drive
- JONES, JAMES W., C.P.A.; 536 Ross Place
- KILGORE, FORREST A., JR., C.P.A.; 221 N. Ivanhoe Boulevard, East
- KURTZ, HOWARD E., C.P.A.; 111 E. Robinson Avenue
- LANEY, MARION G., C.P.A.; 215 American Building
- MARTIN, WILLIAM R., C.P.A.; 111 E. Robinson Avenue
- MEYER, WILLIAM J., C.P.A.; P. O. Box 3667
- MIXNER, A. J., C.P.A.; P. O. Box 1647
- NEWKIRK, HOWARD D., C.P.A.; 2046 W. Amelia Street
- OSBURN, J. KARL, C.P.A.; 210 E. Colonial Drive
- PACE, MURL E., P.A.; 254 S. Orange Avenue
- PEEPLES, J. STEWART, C.P.A.; 326 N. Main Street, Suite 3
- PETERSON, CLARENCE A., C.P.A.; 338 N. Main Street
- POTTER, C. C., C.P.A.; 338 N. Main Street
- POTTER, CHARLES M., C.P.A.; 338 N. Main Street
- PRIBBLE, RONALD C., P.A.; Pribble, Wells & Laney, P. O. Box 3667
- SCHEMER, GERALD E., C.P.A.; 409 Metcalf Building
- STONEROCK, R. F., C.P.A.; 811 Magnolia Avenue
- TRIPLETT, THOMAS EDWARD, C.P.A.; 338 N. Main Street
- TRUMBO, SILAS B., C.P.A.; 811 North Magnolia Avenue
- TRUMBOWER, JERROLD S., C.P.A.; P. O. Box 1605, Rutland Building, 14 E. Washington Street
- WEISS, HARRY J., JR., C.P.A.; 338 N. Main Street
- WELLS, H. IRVIN, C.P.A.; 215 American Building
- WELLS, MAXWELL W., JR., C.P.A.; 215 American Building
- WICKS, CHARLES F., C.P.A.; 501 Magnolia Avenue
- WILLIFORD, KAY REECE, C.P.A.; 419 Magnolia Avenue
- WITTENSTEIN, JOSEPH, C.P.A.; 409 Metcalf Building

PALATKA

- COBB, DONALD RICHARD, C.P.A.; P. O. Box 70
- DEVLIN, PHILIP, P.A.; P. O. Box 83
- LEWIS, CHARLES D., C.P.A.; 122 South 9th Street

PALM BEACH

COCHRANE, JOHN P., JR., C.P.A.;
Suite C-207, Palm Beach Towers, 44
Coconut Row
SILETT, HARRY, C.P.A.; 214 Royal
Palm Way

PANAMA CITY

ARNOLD, JOHN ALBERT, JR.,
C.P.A.; 408 Jenks, P. O. Box 327
BARNES, CHARLES M., C.P.A.; 544
E. 6th Street
CRAFT, DONALD G., C.P.A.; 6 Car-
penters Building
POPE, HAROLD CRANSTON,
C.P.A.; 111 Harrison Avenue
WILLIS, DON, C.P.A.; 408 Jenks, P.
O. Box 327

PENSACOLA

ANDERSON, RICHARD R., C.P.A.;
c/o Saltmarsh, Cleaveland and Gund,
6 West Chase Street
BAGGETT, MARVIN L., C.P.A.; 204
W. Chase Street
BARFIELD, DAVID C., C.P.A.; 204
West Chase Street
CLEAVELAND, HAROLD H.,
C.P.A.; 6 West Chase Street
CRABTREE, JAMES R., C.P.A.; 745
Whitney Drive, Cordova Park
CREEL, LEAHMAN EUGENE, JR.,
C.P.A.; 505 Brent Annex
DENNISON, FAYETTE, JR., C.P.A.;
505 Brent Annex
GORDON, HAROLD C., C.P.A.; 6
West Chase Street
GUND, CHARLES F., C.P.A.; 6 West
Chase Street
LARGUE, JAMES E., C.P.A.; 205 S.
Baylen Street
LINNVILLE, EMORY M., C.P.A.;
648 Gerhardt Drive
LUNDY, E. HOUSTON, JR., C.P.A.;
213 S. Baylen Street
McABEE, WILLIAM W., C.P.A.; 719
West Garden Street
MARE, JOHN B., C.P.A.; 364 Brent
Building
MINNICH, HAROLD L., C.P.A.; 213
S. Baylen Street
SALATHE, FRANK P., C.P.A.; 6
West Chase Street
SALTMARSH, THOMAS W., C.P.A.;
6 West Chase Street
SPANN, JULIUS H., C.P.A.; 6 West
Chase Street

WELLS, GORDON W., C.P.A.; 300
Brent Annex

PLANT CITY

BELLA, NICHOLAS J., C.P.A.; P. O.
Box 331, Room 30, Lee Building
EDWARDS, J. B., C.P.A.; P. O. Box
737

POMPAÑO BEACH

LAWLOR, HAROLD J., C.P.A.; 2337
Atlantic Boulevard

QUINCY

BELL, WILLIAM DAVIS, C.P.A.;
Shelfer Building

RIVIERA BEACH

BATEMAN, J. B., C.P.A.; Bank Plaza
Building
JEFFRIES, WILLIAM ROBERT,
C.P.A.; Riviera Beach Bank Building

SAFETY HARBOR

WARD, HARVEY D., C.P.A.; 236 -
4th Avenue, North

ST. AUGUSTINE

EDMISTON, WILLIAM C., C.P.A.;
320 City Building
CLARKE, I. LLOYD, P.A.; P. O. Box
520
McGHIN, ANDREW J., JR., C.P.A.;
City Building

ST. PETERSBURG

BOWYER, HENRY E., C.P.A.; 800
49th Street, North, St. Petersburg,
Florida
BRANTLEY, J. CLINTON, C.P.A.;
15054 Gulf Boulevard, Madeira Beach
CANNING, WILBERT R., C.P.A.;
701 Times Building
CURRY, GEORGE B., JR., C.P.A.;
701 Times Building
DEAN, EVERETT K., C.P.A.; 335
Twenty-Second Avenue, North
FEIN, JOSEPH, C.P.A.; 717 Times
Building
GASSNER, WALTER S., C.P.A.;
Florida National Bank Building, Suite
821
HIEPE, EDWIN, C.P.A.; 717 Times
Building
HUNTER, ALBERT B., III, C.P.A.;
3658 Central Avenue
IRVINE, NESBITT E., C.P.A.; P. O.
Box 2827
KICKLITER, GEORGE K., C.P.A.;
1644 First Avenue, North

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

KLANDERMAN, GERALD E., C.P.A.; 1005 First Federal Building
 LANG, JAMES T., C.P.A.; 204 Industrial Bank Building
 LEE, FRANK O., JR., C.P.A.; 801 Florida Theatre Building
 McCALEB, JESSE LAURENCE, C.P.A.; 801 Florida Theatre Building
 McLEAN, THOMAS E., C.P.A.; 821 Florida National Bank Building
 MARTZ, ROLLIE C., C.P.A.; 2047-21st Avenue, North
 MORGAN, GEORGE E., C.P.A.; 6435 Second Avenue, South
 MOSHIER, WILLIAM F., C.P.A.; 801 Florida Theatre Building
 POWERS, W. F., C.P.A.; 934 Central Avenue
 RABE, ALBERT A., C.P.A.; 512 Florida National Bank Building
 REA, GRADY W., JR., C.P.A.; 934 Central Avenue
 SALZER, ERWIN STAN, C.P.A.; 701 Times Building
 SENSENEY, CHARLES G., C.P.A.; 6012 - 8th Avenue, North
 SHELDON, RUSSELL E., C.P.A.; 701 Times Building
 SHELTON, JOHN C., C.P.A.; 700-43rd Street, South
 SHEPARD, LEE C., C.P.A.; 1005 First Federal Building
 STEWART, RICHARD H., C.P.A.; Box 3842
 STRAWN, MAX MARSHALL, C.P.A.; P. O. Box 1340
 SULLIVAN, NORBERT P., C.P.A.; 610 Empire Building
 SWEET, DONALD J., C.P.A.; 701 Times Building
 TAYLOR, HAROLD C., C.P.A.; P. O. Box 1340
 WELLS, HAROLD E., C.P.A.; 701 Times Building

SANFORD

FITZPATRICK, JOHN M., C.P.A.; 517 Sanford Atlantic National Bank Building
 GREENE, JACK I., C.P.A.; 617 Sanford Atlantic National Bank Building

SARASOTA

ARNOLD, RICHARD E., C.P.A.; 211 Commercial Court Building
 COLE, ROGER W., C.P.A.; 516 Palmer National Bank Building

COLEMAN, CLAUDE D., C.P.A.; 405 S. Pineapple Avenue
 GENTRY, WILLIAM O., P. A.; P. O. Box 2504
 McLAIN, LEE W., C.P.A.; 516 Palmer National Bank Building
 PARKER, WILLIAM D., C.P.A.; 701 Palmer National Bank Building
 RUSSELL, KENNETH G., C.P.A.; 1343 Main Street
 SPARKMAN, STEPHEN M., C.P.A.; 1747 Arlington Street

SHALIMAR

ROBINSON, WILLIS C., JR., C.P.A.; P. O. Box 587.

STUART

WACHA, FRANK A., C.P.A.; P. O. Box 1175.

TALLAHASSEE

AHRANO, MARK A., C.P.A.; 201 Title Building
 ALLEN, EVANS C., C.P.A.; P. O. Box 1204
 AVIRETT, ABNER, JR., C.P.A.; 208 West Pensacola Street
 AWBREY, BONNIE B., C.P.A.; State Budget Commission, The Capitol
 BARINEAU, MAURICE A., C.P.A.; James D. A. Holley & Company, P. O. Box 1077
 CARR, EARL GRAFF, C.P.A.; State Auditing Department
 CAWTHON, VICTOR M., C.P.A.; Room 2-B Daffin Building, 115 S. Adams Street
 EATON, WILLIAM A., JR., C.P.A.; 211 Edwards Street
 ELLISON, OVID ERNEST, JR., C.P.A.; Carlton Building, Room 415
 FORTIN, GEORGE E., C.P.A.; Florida State University
 GRAHAM, HOMER G., C.P.A.; 808 Forest Drive
 GRAVELY, ROBERT T., C. P. A.; James D. A. Holley & Company, P. O. Box 1077
 HELTON, HUBERT E., C.P.A.; State Road Department, 1143 Circle Drive
 HENDERSON, WALLACE W., C.P.A.; Director of the Budget Office, The Capitol
 HENDRICKS, WILLIAM G., C.P.A.; P. O. Box 202

- HOLLEY, JAMES D. A., C.P.A.;
Washington Square Building, P. O.
Box 1077
- HOSFORD, JOHN W., JR., C.P.A.;
201 Title Building
- MULLIKIN, HARRY A., JR., C.P.A.;
2008 E. Indian Head Drive
- NETTLES, WILLIAM M., C.P.A.;
1936 West Indian Head Drive
- PEPPER, LEONARD, C.P.A.; Pepper
Building, P. O. Box 68
- RICHEY, MARY LUELLA (MISS),
C.P.A.; Accounting Department, Florida
State University
- WAGNER, FRED R., JR., C.P.A.; P.
O. Box 935
- WALKER, WALLIS L., C. P. A.;
Brinkley Building
- WENTWORTH, AUBREY DEAN,
C.P.A.; 1921 Magnolia Drive
- WILLIAMS, JOSEPH T., JR., C.P.A.;
825 W. St. Augustine Street
- WILLIS, BRYAN M., C.P.A.; State
Auditor, The Capitol
- TAMPA**
- ALDRIDGE, THOMAS FOSTER,
C.P.A.; 4407 Wallcraft Avenue
- ALFORD, L. E., C.P.A.; P. O. Box 585
- ANDREWS, JOHN, P.A.; P. O. Box
3291
- AUSTIN, ELLIOTT G., C.P.A.; 2906
San Rafael Street
- BAKER, WILLIAM K., C.P.A.; 308
Tampa Street, Room 276
- BIGHAM, JAY E., C.P.A.; 501 Jack-
son Street
- BLANCO, MANUEL, C. P. A.; c/o
Frank J. Falsone, P. O. Box 5267
- BOGUE, RUSSELL S., C.P.A.; P. O.
Box 2312
- BOGUE, RUSSELL S., JR., C.P.A.;
P. O. Box 2312
- BORGES, EDDIE A., C.P.A.; 807 First
National Bank Building
- BRALEY, WILLIAM J., C.P.A.; Suite
244 - 246, 308 Tampa Street
- BYRD, ANN ELIZABETH (MISS),
C.P.A.; P. O. Box 8343
- CAMPBELL, EDWARD S., JR.,
C.P.A.; P. O. Box 2312
- CANTRELL, JAMES F., C.P.A.; 1811
W. Platt Street, Wallace S. Building
- CARLISLE, LAWRENCE W., C.P.A.;
305 Morgan Street
- CARTER, SYLVANUS J., C.P.A.; 501
Jackson Street
- CARTY, T. VAN RHYN, C.P.A.;
11314 N. Armenia Avenue
- CHIVE, THEODORE F., C.P.A.; 514
Franklin Street
- CHRISTENSEN, KENNETH W.,
C.P.A.; 1217 Pine Lake Drive
- COMPTON, JACK T., C.P.A.; 501
Morgan Street
- COWLES, FRANK L., C.P.A.; 414
Pierce Street
- CRAIG, T. E., C.P.A.; 414 Pierce
Street
- DARBY, C. DWIGHT, C.P.A.; Stovall
Professional Building
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